CANADIAN AGRICULTURAL PARTNERSHIP

Innovate. Grow. Prosper.

2018 AgriStability and AgriInvest Program

Corporation/Co-operative and Special Individual Harmonized Guide

British Columbia · Manitoba · Newfoundland Labrador · Nova Scotia · New Brunswick / Nouveau-Brunswick · Yukon Government · Canada

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Aussi offert en français sous le titre : *Programmes d'Agri-stabilité et d'Agri-investissement en 2018 : guide et formulaire harmonisés pour les sociétés, les coopératives et les particuliers de catégorie spéciale.*

Before you start

This guide will help you complete your form to participate in the AgriStability and AgriInvest programs if you are applying as a Corporation, Co-operative or Special Individual.

- AgriStability - a margin-based program that provides income support when you experience larger income losses
- AgriInvest - a self-managed producer-government savings account designed to help producers:
  - manage small income declines
  - make investments to manage risk and improve market income

Review this guide to make sure you fill out your form correctly. Providing correct information on your form helps us calculate your benefits accurately and prevents processing delays.

Don't forget to include your Participant Identification Number (PIN) on your form. Missing PINs is one of the top reasons for processing delays.

This guide gives you general information. See the Canadian Agricultural Partnership Agreement and related Program Guidelines for complete rules.

Is this guide for you?

Use this guide and form if you:

- want to participate in the AgriStability or AgriInvest program, or both for 2018
- farm in British Columbia, Manitoba, New Brunswick, Newfoundland and Labrador, Nova Scotia, or the Yukon
- farm as one of the following:
  - corporation
  - co-operative
  - communal organization
  - limited partnership applying as an entity
  - non-resident
  - Status Indian who is exempt from the *Income Tax Act*
  - Band farm
  - trust
  - estate of a deceased participant (rights and things only)

Do not use this guide and form if you farm in:

- Alberta
- Saskatchewan
- Ontario
- Quebec
- Prince Edward Island

Contact your provincial Administration at one of the numbers listed below for a copy of the correct form and guide for your province.

AgriStability and AgriInvest contact information

Federal Administration contact information

Program Administration
PO Box 3200
Winnipeg MB R3C 5R7
Toll-free telephone: 1-866-367-8506
Calling from outside Canada: 204-926-9650

Websites:
agr.gc.ca/agristability
agr.gc.ca/agriinvest

Provincial Administration contact information

For Alberta, contact:

Agriculture Financial Services Corporation
5718-56th Avenue
Lacombe AB T4L 1B1
Toll-free telephone: 1-877-899-2372
Fax: 403-782-8348
Toll-free fax: 1-855-700-2372
Email: AgriStability@AFSC.ca
Website: afsc.ca

For British Columbia, contact:

British Columbia Ministry of Agriculture
AgriStability Administration
200-1690 Powick Rd
Kelowna BC V1X 7G5
Toll-free telephone: 1-877-343-2767
Toll-free fax: 1-877-605-8467
Email: Agristability@gov.bc.ca
Website: gov.bc.ca/agribusinessriskmanagement

For Ontario, contact:

Agricorp
1 Stone Road West
Box 3660 Stn. Central
Guelph ON N1H 8M4
Toll-free telephone: 1-888-247-4999
Fax: 519-826-4334
Email: contact@agricorp.com
Website: agricorp.com

For Prince Edward Island, contact:

AgriStability Administration
Agricultural Insurance Corporation
7 Gerald MacCarville Drive
Kensington PE
Mailing Address:
PO Box 2000
Charlottetown PE C1A 7N8
Toll-free telephone: 1-855-251-9695
Fax: 902-836-8912
Email: peiaic@gov.pe.ca
Website: princeedwardisland.ca

For Quebec, contact:

La Financière agricole du Québec
Toll-free telephone: 1-800-749-3646
Website: fadq.qc.ca

For Saskatchewan, contact:

Saskatchewan Crop Insurance Corporation (SCIC)
PO Box 3000
484 Prince William Drive
Melville SK S0A 2P0
Toll-free telephone: 1-866-270-8450
Toll-free fax: 1-888-728-0440
Email: AgriStability@scic.gov.sk.ca
Website: saskcropinsurance.com

Where to mail your forms

Mail your forms to us at:

Program Administration
PO Box 3200
Winnipeg MB R3C 5R7

How to send additional information for AgriStability and AgriInvest

Use the *AgriStability and AgriInvest Additional Information and Adjustment Request* form to send additional information for your AgriStability and AgriInvest form.

To get this form, go to agr.gc.ca/agristability, or agr.gc.ca/agriinvest or call 1–866–367–8506.

Send this form and any attachments to your Administration at the address provided on the form.

See "Adjustments" on page 7 for information.

AgriStability and AgriInvest form deadline

The deadline to send your 2018 AgriStability and AgriInvest form without penalty is September 30, 2019. For information on deadlines, see "Important deadlines" on page 6.

Do you need more information?

Do you have questions about your participation in the programs?

For AgriStability, contact:

- the federal Administration if you farm in Manitoba, New Brunswick, Newfoundland and Labrador, Nova Scotia, or the Yukon.
- your provincial Administration if you farm in British Columbia.

For AgriInvest, contact

- the federal administration except if you farm in Quebec.

See "AgriStability and AgriInvest contact information" on page 1.

2018 Did you know?

AgriStability fee – electronic payment options

You can pay your AgriStability fee online or by telephone. Paying your fee electronically is a quick and secure way to make your fee payment. Contact your financial institution to see if it offers this service. Register with your financial institution and pay your fee to Agriculture and Agri-Food Canada (AAFC) AgriStability using your AgriStability Participant Identification Number (PIN) found on your Enrolment Notice.

Note: This feature is not available for producers in British Columbia.

Continuous filing for AgriStability

If you have a non-calendar year-end and you farm in Manitoba, Nova Scotia, New Brunswick, Newfoundland and Labrador, or the Yukon, you can apply for AgriStability shortly after your year-end. The forms are available on our website.

Canadian Agricultural Partnership: Business Risk Management Programs

The Growing Forward 2 Agreement (GF2) has been replaced with a new, five-year agricultural policy framework. The Canadian Agricultural Partnership launches on April 1, 2018 and introduces changes to the AgriStability and AgriInvest programs. For more information, go to agr.gc.ca.

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Chapter 1: Your AgriStability and AgriInvest programs

You can choose to participate in AgriStability only, AgriInvest only, or both programs together, depending on the business risk management needs of your farm.

As a program participant, you are responsible for knowing program deadlines and understanding program policies. See the program handbooks or visit the program websites for more information.

AgriStability

AgriStability is a voluntary program that provides support when you experience larger income losses.

Are you eligible?

To participate in AgriStability for the 2018 program year, you must:

- file a Corporation/Co-operative and Special Individual form by December 31, 2019
- file a 2018 Canadian income tax return reporting allowable farming income (loss) by December 31, 2019 (except Status Indians farming on a reserve in Canada who are exempt from filing an income tax return)
- meet all program requirements by the deadlines

In addition, you must have:

- enrolled in the program and paid your fee by the deadline shown on your Enrolment Notice
- completed a minimum of six consecutive months of farming activity
- completed a production cycle (for example, growing and harvesting a crop or rearing livestock)

We may waive the requirements to complete six consecutive months of farming activity and a production cycle if you experienced a disaster.

How to Participate

Complete and send in pages 1 to 6 of your Statement A by the deadline. See page 6 for information on program deadlines.

AgriStability benefit calculations

AgriStability is based on margins.

Program margin – your allowable income minus your allowable expenses in the current year adjusted for changes in purchased inputs, receivables, payables, and inventory.

Reference margin – your average program margin for three of the past five years (the lowest and highest margins are dropped from the calculation).

Reference margin limit – your average allowable expenses for the three years to calculate your reference margin.

Generally, you will receive an AgriStability payment when your program margin in the current year falls below 70% of your reference margin or your reference margin limit, whichever is lower. However, your reference margin limit cannot reduce your reference margin by more than 30%.

2018 Reference margins will be calculated as follows:

- If you participated in the program in any of the past four years, we will calculate your reference margin using the program margins for the previous five years. The highest and lowest program margins are dropped and the remaining three are averaged. This is called an Olympic average.
- If you did not participate in the program in the past four years, we will calculate your reference margin using an average of the three previous program margins. We will continue to calculate your reference margin using three previous program margins until you have five years of historical information on file.
- If you did not have farming activity in one or more of the five previous years, your reference margin will be calculated using an average of the three previous years. If you did not have farming activity in any of the three previous years, we will create margins for any missing years using industry averages.

For more information on margins and how we calculate AgriStability payments, see your program handbook or visit the website.

We will send you a Calculation of Program Benefits (COB) after we process your form, to show you how we calculated your benefit.

AgriStability program fee

You must pay an annual fee to participate in AgriStability. The fee is $3.15 for every $1,000.00 of contribution reference margin protected (based on coverage of 70% of your margin). The minimum fee is $45.00.

See your Enrolment Notice or the AgriStability Program Handbook for more information on the program fee and participation rules.

Administrative cost share (ACS)

You must pay $55.00 each year for administration costs.

To participate in AgriStability, you must pay your fee and ACS by the deadline. You can:

- pay electronically through your financial institution (contact them to see if they offer this service) or
- send your cheque direct to your Administration

For more information contact your Administration.

Note: The electronic payment is not available for producers in British Columbia.

AgriInvest

AgriInvest is a voluntary program that is designed to help you:

- manage small income declines
- make investments to manage risk and improve market income

Each year you can deposit money into an AgriInvest account and receive matching government contributions. You can withdraw the money when you need it.

Are you eligible?

To participate in AgriInvest for the 2018 program year, you must:

- file a Corporation/Co-operative and Special Individual form by December 31, 2019
- file a 2018 Canadian income tax return reporting eligible farming income (loss) by December 31, 2019 (except Status Indians farming on a reserve in Canada who are exempt from filing an income tax return)
- meet all program requirements by the deadlines

How to participate

Complete and send pages 1 to 4 of your Statement A by the deadline. See below for information on program deadlines.

AgriInvest benefit calculations

AgriInvest deposits are based on a percentage of your Allowable Net Sales (ANS). Allowable Net Sales are your total allowable commodity sales and program payments minus your total allowable commodity purchases and repayment of program benefits.

Once we process your form, we will send you a Deposit Notice showing your deposit amount and the deadline to make it.

Chapter 2: Participating in AgriStability and AgriInvest

Important deadlines

April 30, 2018

- deadline to enrol for 2018 AgriStability

March 31, 2019

- deadline to submit your 2018 AgriStability Interim Payment form

September 30, 2019

- initial deadline to submit your 2018 AgriStability and AgriInvest form without a late filing penalty

December 31, 2019

- final deadline to file your 2018 income tax return reporting farming income (loss) to Canada Revenue Agency to be eligible for AgriStability and AgriInvest program benefits
- final deadline to submit your 2018 AgriStability and AgriInvest form with a late filing penalty

  We will reduce your AgriStability benefit by $500 each month (or part of a month) you submit your form between the initial and final deadline. Forms received after December 31, 2019 are not eligible for benefits.

  If your AgriStability late filing penalty is more than your AgriStability program payment we will reduce your payment to zero. We do not apply late filing penalties to the next program year.

You must complete and send in your 2018 form by December 31, 2019 if you received an AgriStability Interim Payment or a Targeted Advance Payment (or both) for the 2018 program year. If you do not, you must repay the money you received.

We will reduce your AgriInvest maximum government deposit by 5% for each month (or part of a month) that you submit your form between the initial and final deadline. Forms received after December 31, 2019 will not be eligible for benefits.

If a deadline falls on a Saturday, Sunday, or statutory holiday, you have until the next business day to submit your form.

Adjustments

Use the *AgriStability and AgriInvest Additional Information and Adjustment Request* form to:

- send additional information about your farm to your Administration; or
- adjust your AgriStability and AgriInvest form information

If you farm in Manitoba, New Brunswick, Newfoundland and Labrador, Nova Scotia, or the Yukon, send this form and any attachments to the federal Administration at the address listed on page 1.

If you farm in British Columbia, send this form and any attachments to:

- both the federal Administration and your provincial Administration for information affecting AgriInvest
- your provincial Administration only for information affecting AgriStability

We may require the Canada Revenue Agency to accept your adjustment before we will accept it for AgriStability and AgriInvest.

You can request changes to your mailing address:

- in writing with your signature; or
- over the phone, once we confirm your identity

Personal information

For details on how we may share your information, see "Confidential information and participant consent" on page 6 of the Statement A.

The *Privacy Act* gives you the right to access your personal information held by the Government of Canada and to make any corrections to your information.

If you want to access or correct your personal information, contact the Access to Information and Privacy Coordinator at:

Access to Information and Privacy Office
Agriculture and Agri-Food Canada
Tower 7, 10th floor, Room 130
1341 Baseline Road
Ottawa ON K1A 0C5
Telephone: 613-773-1386
Fax: 613-773-1380

For general inquiries on privacy of personal information, contact the Office of the Privacy Commissioner (OPC) at:

Office of the Privacy Commissioner of Canada
30 Victoria Street
Gatineau QC K1A 1H3
Toll-free telephone: 1-800-282-1376
Telephone: 819-994-5444
TTY: 819-994-6591
Website: priv.gc.ca

If you have a complaint under the *Privacy Act*, contact the Office of the Privacy Commissioner.

Chapter 3: Completing your form

General information

If you have one farming operation (a single farm or a partnership), complete a Statement A for your operation.

If you have more than one farming operation, complete a Statement B for each additional operation.

Each partner in a partnership must complete a form reporting 100% of the partnership income and expenses and provide their percentage share.

Participant information

Participant identification

Enter your name, address and telephone number.

Enter your fax number and email address (if applicable).

Enter your Participant Identification Number (PIN). You can find your PIN on your:

- AgriStability Enrolment Notice (EN) or
- AgriInvest Deposit Notice

If you cannot find your PIN, contact your Administration.

Enter your Social Insurance Number (SIN) if you are filing as an individual.

Enter your business number (BN) if you are:

- filing as a corporation
- a limited partnership applying as an entity

Trusts enter the account number assigned by the Canada Revenue Agency.

Enter your Trust number if filing as a communal organization.

Enter your Band number if you are a Band farm.

Enter your language of preference.

Contact person information

Complete this area if you would like someone else (such as your spouse, common-law partner, or accountant) to provide or ask for more information about your AgriStability and AgriInvest form. We will call your contact person if we have a question. We will send correspondence to both you and your contact person.

You must provide your contact person's information each time you send in a form. Your contact person information does not carry forward from last year. If you leave this area blank, we will contact you directly if we have a question.

Tick the box if you have a contact person. Enter your contact person's name, their business name (if applicable), address and their telephone and fax numbers.

Answer "Yes" if you want a copy of your Calculation of Program Benefits (COB) mailed to your contact person.

Your farming information

Province/Territory of main farmstead

Enter the province or territory where you earned most or all of your gross farming income over the previous five years.

See the program handbooks or visit the program websites for information on province of main farmstead and multi-jurisdiction farms.

Number of years farmed

Enter the number of years you have farmed.

Final year of farming

Answer "Yes" if 2018 was your final year of farming.

Production cycle

Answer "Yes" or "No" to show if you have completed a production cycle on at least one of the commodities you produced.

You must have completed a production cycle to be eligible for AgriStability. We may waive this condition if you experienced a disaster.

A production cycle includes at least one of the following:

- growing and harvesting a crop
- rearing livestock
- buying and selling livestock within a program year for feeding or finishing enterprises

You do not need to complete a production cycle to be eligible for AgriInvest.

Farm type

Select all that apply.

- Corporation - your farming business:
  - is an incorporated entity
  - is beneficially owned by its shareholders
  - reports farming income (loss) on a corporate tax return
- Co-operative - your farming business:
  - is an incorporated entity
  - is beneficially owned by its members
  - reports farming income (loss) on a corporate tax return

- Communal organization - your farming business:
  - carries on as a communal organization
  - reports farming income (loss) on a Trust tax return
- Member of a partnership - all or part of your farming business:
  - is carried on with other partners
  - the income and expenses are reported under the partnership's name
  - each member reports their allocation of the partnership's net income (loss) to the Canada Revenue Agency
- Limited partnership

  The partnership may apply as an entity or partners may apply as individuals. You cannot apply as both an entity and an individual.

  Note
  Use the AgriStability and AgriInvest harmonized form for individuals to apply as an individual.
- Status Indian

  If you are a Status Indian farming on a reserve, provide your Band number.
- Band farm

  If your farming business is operating as a Status Indian Band farm, provide the Band number.
- Trust - the farming business:
  - is carried on by a trust holding property
  - reports farming income (loss) on a trust tax return

  In this case the trust, rather than the individual beneficiaries, participates in AgriStability and/or AgriInvest.

Deceased participant

If the participant is deceased, enter the date of death.

Prepare the form:

- in the name of the individual, noting "Estate" in the name and address area
- report the income/expenses on the individual's final 2018 tax return(s) or optional return, such as a return of rights and things

Attach a copy of the individual's death certificate and the probated will (or letters of Administration) to the *AgriStability and AgriInvest Additional Information and Adjustment Request* form. Send it to the Administration at the same time you submit your form.

If the surviving spouse (or a spousal trust) continued the farming business, prepare an additional form:

- in the name of the surviving spouse or spousal trust
- reporting the income/expenses from the spouse's 2018 tax return

Federal public office holder or employee of Agriculture and Agri-Food Canada (AAFC)

If you or anyone involved in completing this form is a current or former federal public office holder or employee of AAFC, answer "Yes" to this question.

Answer "Yes" if at least one of the shareholders, members, or partners of your farming arrangement is a current or former federal public office holder or employee of AAFC.

Other farming information

Location of main farmstead

See the list of provincial jurisdictions (rural municipalities, counties, or districts) in the Regional code list on page 64 of this guide.

You do not have to complete this section if you farm in Newfoundland and Labrador.

Combined Operations

AgriStability is a whole farm program. That means we may combine your farm with another farm even if the operations report separately for income tax.

Combining ensures that AgriStability benefits are paid to farms that had decreases in income for reasons beyond their control, not because of business or tax planning decisions.

Generally, you should answer "Yes" to this question if your farm:

- is legally, financially, or operationally dependent on another farming operation
- all or some of the transactions between the farms are not at fair market value
- the farms share the same land or equipment

Individuals a partnership do not need to be combined.

If your farm has a change in combined operations, enter the operation PIN and tick "Add" or "Remove."

For more information on combining, see your program handbook or visit the program website.

We need the information from all the combined farms before we can process your form.

Identification

In the following sections of the form, only provide information about your main farming operation (Operation #1) on the form. Complete a Statement B for each additional operation you have. Number each operation in the box at the top right-hand corner of each page.

Tick the "Single farm" or "Partnership" box.

Fiscal period

Report the year, month and day for the beginning and end of your farm's taxation year. Your farm's 2018 fiscal period must end in the 2018 tax year.

Method of accounting

Use the same method of reporting (cash or accrual) for AgriStability and AgriInvest as you use for income tax.

Enter:

- code 1 for accrual method or
- code 2 for cash method

Transfer the income and expenses from your Statement of Farming Activities onto the form based on the instructions in this guide.

Was your farm involved in any of the following?

Tick the applicable box(es) if your farm was:

- a member of a feeder association
- in a crop share arrangement as either a landlord or a tenant

For your main farming operation (Operation #1), enter this information on your Statement A. For your other operations, enter this on Statement B.

Chapter 4: Calculating your farming income or loss

The Income, Expense and Statement of farming activities sections of the form are used to calculate your Allowable Net Sales for AgriInvest. Allowable Net Sales are allowable commodity sales and program payments, less allowable purchases and repayment of program benefits.

See the program handbook or visit the program website for more information on Allowable Net Sales and how we calculate benefits under AgriInvest.

We also use these sections to calculate the cash portion of your program year margin for AgriStability. See the program handbook or visit the program website for more information on how we calculate AgriStability margins.

Use the Commodity and the Program payment lists found at the back of this guide to report all of your 2018 income and expenses. Codes may change from year to year. Check the lists to make sure you are using the right code.

If you use the accrual method of accounting, report your sales and your changes in opening and closing commodity inventories separately using the line code for the commodity to report both entries.

The instructions in this chapter apply to both the Statement A and the Statement B.

Income

An agricultural commodity is a plant or an animal produced in a farming business.

Some commodities that are considered farming income for tax purposes are not allowable for AgriStability and AgriInvest including:

- aquaculture
- trees and seedlings sold for use in reforestation
- wood sales
- peat moss
- wild game reserves

Where permitted by law, hunt farms (not wild game reserves), are eligible. For information on how to apply if you operate a hunt farm, contact your Administration.

If you produce both allowable and non-allowable commodities on your farm report the income from:

- non-allowable commodities on line 9600
- allowable commodities using the commodity codes (found at the back of this guide) on the Commodity sales and program payments section of this form. Report allowable commodity sales based on the point of sale conditions outlined below

  Note
  Sales and purchases of supply managed commodities are not allowable for AgriInvest. You must produce allowable commodities in addition to your supply managed commodities to participate in AgriInvest.

  Report both your supply managed and non-supply managed commodities) on the Commodity sales and program payment section of the form. Use the codes found at the back of this guide.

If you have questions about whether a commodity you produce is allowable for AgriStability and AgriInvest, contact your Administration.

Farming activities outside of Canada

If you produce a commodity in Canada, then ship it outside of the country for further production, the income and expenses generated once the commodity leaves Canada are non-allowable for AgriStability and AgriInvest.

When shipping commodities outside Canada for further production, include the fair market value of the commodity at the point it leaves Canada as allowable income using the code for the commodity.

If the commodity is returned to Canada for further production or sale, include the fair market value of the commodity at the point it enters Canada as an allowable purchase using the code for the commodity.

If you purchased livestock, you must have made an appreciable contribution to the growth or its increase in value in Canada for the income and expenses to be considered allowable. For AgriStability, commodities reported in the "Livestock inventory valuation" and the "Livestock productive capacity" sections of the form should reflect the allowable production that occurred in Canada only.

Point of sale

AgriInvest benefits are based on Allowable Net Sales, so you have to determine when the sale occurs. For AgriInvest, the point of sale is determined by the following conditions:

- you produce it on your farm
- it is separate and identifiable from other producers' commodities
- you bear full risk for it
- you have a separate billing or accounting transaction that shows the sales value and any deductions from that value

The point of sale is when you:

- can no longer identify your commodity as your own
- are no longer at risk for the value of the commodity

If your commodity sales meet these point of sale conditions, report the code, name, and gross sale amount of each commodity on the form.

Example
You have potato sales of $50,000, you report:

147 potatoes $50,000

If you received a cheque for a commodity sale that is net of expenses, report the sale to include the full value of the commodity.

Example
Your receipt from the processor shows:

$10,000 gross apple sales
- $ 1,500 pack-and-sell costs
= $ 8,500 net sales

Report $10,000 as your gross apple sales and $1,500 as an expense on line 9836 - Commissions and levies.

If your commodity sales include charges that were applied after the point of sale, adjust your sales to show the value of the commodity at the point of sale. Report any amounts charged after the point of sale on line 575 - Point of sale adjustments. This will ensure that we calculate your Allowable Net Sales correctly.

Example
Your cash ticket from the elevator shows:

$7,000	gross wheat sales
- $1,500	freight charges
- $ 300	elevation charges
= $5,200	net sales

Report the gross wheat sales of $7,000 as income. Report the freight charges of $1,500 and elevation charges of $300 as a point of sale adjustment on line 575 under Commodity purchases and repayment of program benefits (not under Allowable expenses). You report these changes on line 575 because you incurred these expenses after you delivered your grain to the elevator (for example after the point of sale).

Payment in kind

A payment in kind occurs when you receive or give goods or services instead of money. For instance, to pay someone for a business expense, you may give them something you produced on your farm instead of money. When you do this, include the fair market value (FMV) of the goods or services in income. Use the appropriate code for the commodity. Deduct the same amount as an expense.

If you received a payment in kind for a product you would normally have sold, include the FMV of the product in income.

If you were a landlord renting out land involved in sharecropping, we consider any payment in kind you received to be rental income.

Example
You owed your landlord $1,000 for rent. Instead of cash, you paid him by giving him $1,000 worth of seed. Report the fair market value of the seed crops ($1,000) that you gave the landlord as a commodity sale. Report the $1,000 on line 9811 as a rental expense.

Gifts

Report the value of livestock or other items that you gave away but would normally have sold as a commodity sale.

Once you give the livestock or other items away, you cannot deduct any more costs for raising or maintaining them.

Crop share

If you are a tenant in a crop share, you are eligible to apply for AgriStability and AgriInvest.

If you are a landlord in a crop share, you are eligible for AgriStability and AgriInvest only if the crop share arrangement is considered a joint venture.

For AgriStability, your crop share arrangement is considered a joint venture if your share of the allowable expenses reported to the Canada Revenue Agency is reasonable for your share of the related allowable income.

For AgriInvest, your crop share arrangement is considered a joint venture if your share of the allowable purchases reported to the Canada Revenue Agency is reasonable for your share of the related allowable income.

Eligible tenants and landlords report only their individual share of the allowable income and expenses.

Example 1
You are a tenant in a crop share and receive 60% of the income from the sale of your crop. Report only your 60% share of the sales under Commodity sales and program payments. Report your 60% share of expenses under Allowable expenses.

Example 2
You are an eligible landlord who receives 40% of the income from the sale of the crop. Report only your 40% share of the sales under Commodity sales and program payments. Report your 40% share of expenses under Allowable expenses.

Commodity futures

You can report income from commodity futures as a commodity sale for AgriStability and AgriInvest purposes if the income is:

- from a primary agricultural product that you produced on your farm
- considered a hedging strategy, not speculation

Report the gross income earned from the futures transaction as a commodity sale using the code for the commodity. Report related purchases as a commodity purchase using the code for the commodity.

Report income from futures transactions involving commodities that you did not produce or that were not considered a hedging strategy as other farming income on line 9600. Report losses as a non-allowable expense on line 9896.

Cash advances

If you received a cash advance for crops that someone stores in your name, do not report the advance as income. Cash advances, administered under the *Agricultural Marketing Programs Act*, are treated as a loan.

Tree production

Allowable tree production

Trees must be produced through farming activity to be allowable for AgriStability and AgriInvest.

Farming activity for trees includes:

- planting
- nurturing
- harvesting

Operations must:

- pay significant attention to managing the growth, health, and quality of the trees
- generate normal input and harvesting costs

Allowable tree production includes regular seeding and harvesting of:

- trees
- shrubs
- herbaceous perennials
- annuals, including ornamental, fruit, and Christmas trees

Report income, expenses, and inventory of allowable tree production using the code for the commodity.

Non-allowable tree production

Trees produced or harvested for the following reasons are non-allowable for AgriStability and AgriInvest:

- firewood
- construction material
- poles or posts
- fibre, pulp and paper
- trees and seedlings destined for use in reforestation

Report income from these non-allowable items listed above on line 9600 - Other (specify).

Woodlots

If you operated or regularly harvested a woodlot, use commodity code 259 to report the sale of trees, lumber, logs, poles, or firewood in your income. This income is non-allowable for AgriStability and AgriInvest.

Livestock producers

Include any insurance payments received for losses of livestock as a commodity sale using the livestock commodity code.

Custom feedlot operators

For AgriStability, income and expenses may be allowable if you:

- grew (or purchased) the feed used in your custom feeding operation
- made an appreciable contribution to the growth and maturity of the livestock

For AgriInvest, income you earned from custom feeding is allowable based on the value of allowable commodities you grew (or purchased) and fed to custom fed livestock.

If your custom feeding invoices are itemized report:

- allowable feed and protein supplements as a prepared feed sale for commodity sales using code 243
- other charges itemized for commodity sales using code 576

If your custom feeding invoices are not itemized report:

- amount invoiced as a prepared feed sale for commodity sales using code 246. We will use 70% of this amount to calculate your Allowable Net Sales.

PMU contract cancellation income

Income you received from the buy-out of pregnant mare urine (PMU) contracts is allowable if paid in lieu of the income you would have received for the sale of the product under the contract. Penalty fees and other compensation are non-allowable.

Use code 322 to report amounts received for your Collection Agreement, Herd and Health payments, West Nile Reimbursement, and Equine Placement Fund.

Use code 9600 to report amounts received for the Business Planning Subsidy and capital costs.

Canadian Food Inspection Agency (CFIA) - Destroying livestock

If you deferred income you received for destroying animals under the *Health of Animals Act* from your 2018 fiscal period for income tax, report:

- income as a commodity sale using a CFIA program payment code
- amount you deferred as a commodity purchase using the appropriate code from the PDR/PFR/CFIA Deferred livestock codes chart on this page.

When reporting the income that you deferred in a previous year, report the amount as a commodity sale using the appropriate code from the PDR/PFR/CFIA Deferred livestock codes chart on this page.

See page 15 for an explanation on how to report your CFIA payment using the CFIA codes.

Prescribed drought region (PDR) and Prescribed flood region (PFR)

If you farmed in a prescribed drought or flood region and you deferred income from the sale of your breeding animals during your 2018 fiscal period, report:

- income as a commodity sale using the code for the commodity
- amount you deferred as a commodity purchase using the appropriate code from the list below

When reporting the income that you deferred in a previous year, report the amount as a commodity sale using the appropriate code.

PDR/PFR/CFIA deferred livestock codes	
Deferred bovine cattle	150
Deferred bison	151
Deferred goat	152
Deferred sheep	153
Deferred deer	154
Deferred elk	155
Deferred horse for PMU sales	156
Deferred other breeding animals	157

Income earned from the use of commodities

Include income earned from the use of commodities with commodity sales, except for pollination services. For example, report income from stud fees with horse sales. However, report income from pollination services using code 376.

Private insurance proceeds for allowable commodities

Use code 661 to report proceeds you received from private insurance for revenue losses for allowable commodities.

For example, report proceeds you received from Global Ag Risk for production losses of allowable commodities using this code.

Insurance proceeds for allowable expense items

Use code 406 to report insurance proceeds you received for allowable expense items such as fertilizers, chemicals, fuel, or twine.

Income from Program payments

For AgriInvest, only payments received for the loss of an allowable commodity are included in your Allowable Net Sales. For example:

- AgriInsurance (crop or production insurance), hail insurance
- private insurance for allowable commodities
- wildlife damage compensation

For AgriStability, only payments that compensate you for losses covered under AgriStability are included in your program year margin.

Use the codes found in Program payment list A or B to report your program payment. Report the name, code, and the amount under Commodity sales and program payments. Find the Program payment code lists beginning on page 36.

If you reported your program payments net of expenses (for example, income minus expenses), report the full amount of the payment as income and report the deduction as an expense.

Example

$ 6,000	hail insurance proceeds
- $ 2,000	premiums
= $ 4,000	net proceeds

Report $6,000 as an AgriInsurance (crop or production insurance) program payment for Grains, oilseeds, and special crops using code 401.

Report $2,000 as an allowable expense on line 9665 - Insurance premiums (crop or production insurance).

Report payments from programs that are not listed in Program payment list A or B on line 9540 - Other program payments.

Canadian Food Inspection Agency (CFIA)

Report the portion of CFIA payments you received for the loss of an allowable commodity using code 663 - CFIA payment for allowable commodities.

Report the portion of CFIA payments that you received for the loss of a commodity that is non-allowable for AgriStability or AgriInvest using code 587 - CFIA payment for non-allowable commodities. For example, a payment you received for the loss of trees destined for use in reforestation.

Report the portion of CFIA payments that you received for the loss of a supply managed commodity using code 664 - CFIA payment for supply managed commodities.

Report the portion of CFIA payments that you received for costs not directly related to a commodity loss using code 665 - CFIA payment for other amounts. For example, a payment you received for the cost of carcass disposal.

Payments from the AgriInvest and AgriStability programs

Do not report any government contributions you have withdrawn from Fund 2 of your AgriInvest account on this form.

Report payments from AgriStability as Business risk management (BRM) and disaster assistance payments on line 9544.

Inventory adjustments

If you are reporting on the cash basis, do not include current year inventory adjustments (mandatory or optional) as income. Report them on lines 9941 and 9942 on page 4 of the Statement A.

Other farming income

Line 9540 - Other program payments

Report any payments you received from programs that are not listed on Program payment list A or B found at the back of this guide, or are not listed under line 9544 below.

If you received an overpayment from any of these programs, report the amounts you repaid on line 9896 - Other (specify).

Do not include AgriInsurance (crop or production insurance) on this line.

Line 9544 - Business risk management (BRM) and disaster assistance payments

Report any payments you received from the following federal or provincial BRM and disaster assistance programs:

- AgriStability and Canadian Agricultural Income Stabilization (CAIS) programs, including Interim or Targeted Advance Payments
- Whole Farm Insurance Pilot (WFIP) program in British Columbia

If you received an overpayment from any of these programs, report the amounts you repaid on line 9896 - Other (specify).

Do not include AgriInsurance (crop or production insurance) on this line.

Line 9574 - Resales, rebates, GST/HST for allowable expenses

Report the total resales and rebates for allowable expenses, including GST/HST rebates, unless you already reduced your expenses by these amounts.

Line 9575 - Resales, rebates, GST/HST for non-allowable expenses, recapture of capital cost allowance (CCA)

Report the total resales and rebates for non-allowable expenses, including GST/HST rebates, unless you already reduced your expenses by these amounts.

Line 9601 - Agricultural contract work

Report your total incidental farming income from activities such as:

- custom or contract work
- harvesting
- combining
- crop dusting or spraying
- seeding
- drying
- packing
- cleaning and treating seeds

To report income you received from renting farm machinery, see line 9614 - Machine rentals.

If you are a custom feedlot operator see page 13 for information on reporting your custom feeding income.

Line 9605 - Patronage dividends

Report the total patronage dividends (other than those for consumer goods or services) you received during your 2018 fiscal period.

Line 9607 - Interest

Report any interest you reported as farming business income for tax.

Line 9610 - Gravel

Report the amount you received from the sale of soil, sand, gravel, or stone.

Line 9611 - Trucking (farm-related only)

Report amounts you received for trucking related to your farming business.

Line 9612 - Resales of commodities purchased

Report the sales of commodities that you did not produce in your farming operation. These are commodities that you bought for resale.

Report the corresponding purchases you made in this fiscal period on line 9827- Purchase of commodities resold.

Line 9613 - Leases (gas, oil well, surface, etc.)

Report payments you received for leasing your farmland for petroleum or natural gas exploration.

Line 9614 - Machine rentals

Report amounts you received from renting your farm machinery.

Line 9600 - Other (specify)

Report the total amount of all other types of farming income not listed on the form. Then list the items on the blank lines provided under it.

Report all non-allowable farming income. Non-allowable income includes, but is not limited to:

- aquaculture
- trees and seedlings sold for use in reforestation
- wood sales
- peat moss
- income earned from wild game reserves

Summary of income

From the "Income" section of the form, report totals A and B from the last lines of the two columns in the "Summary of income" table. Add the totals for your gross farming income.

Expenses

For AgriStability, there are two types of expenses:

- allowable expenses
- non-allowable expenses

Allowable expenses are the operating or input expenses you paid that directly relate to producing your commodities.

Non-allowable expenses are costs not directly related to producing your commodities. These include amounts paid for interest and capital-related expenses.

For AgriInvest, only allowable commodity purchases are used to calculate your Allowable Net Sales.

Commodity purchases

Report the following as commodity purchases:

- feed
- seed
- plants
- transplants
- livestock
- marketable products

If you are an apple producer replacing damaged or dead trees, report apple tree purchases using the code for apples. If you are buying trees to expand an orchard, report this purchase as a capital expenses.

Include expenses you incurred from the use of commodities with the commodity purchases, except for pollination fees. For example, report stud fees with horse purchases. However, report pollination fees using code 376.

If you made a payment in kind for a commodity purchase, report the value of the payment as a commodity purchase. See "Payment in kind" on page 12 for more information.

If you are a tenant in a crop share, only include your share of the crop in your income and expenses.

Livestock owners and custom feedlot operators with prepared feed purchases

If the ingredients on your purchase invoices of prepared feed and protein supplements are listed separately, report:

- allowable commodities (such as grains, forage, and oilseeds) and protein supplements using code 046
- the remaining expenses (such as minerals and salts) using code 570

If the ingredients on your purchase invoices of prepared feed and protein supplements are not listed separately, report:

- your total purchase using code 571 (we will use 65% of this amount to calculate your Allowable Net Sales)

Livestock owners with custom feeding expenses

If the ingredients on your purchase invoices are listed separately, report:

- allowable commodities (such as grains, forage, and oilseeds) and protein supplements using code 577
- the remaining expenses (such as minerals and salts) using code 572

If the ingredients on your purchase invoices are not listed separately report:

- your total purchase using code 573 (we will use 70% of this amount to calculate your Allowable Net Sales)

Ranch fur operators with prepared feed purchases

If the ingredients on your purchase invoices of prepared feed and protein supplements are listed separately, report:

- allowable commodities and protein supplements using code 046
- the remaining expenses using code 310

If the ingredients on your purchase invoices of prepared feed and protein supplements are not listed separately, report:

- your total purchase using code 574 (we will use 20% of this amount to calculate your Allowable Net Sales)

Livestock insurance premiums

Report premiums you paid for private livestock insurance using line 9953 - Private insurance premiums for allowable commodities.

Repayment of program benefits

Report any amounts you repaid to any of the programs listed in Program payment list A and B as a purchase using the code for the program.

AgriStability program – Allowable expenses

Line 9661 - Containers and twine

Report the amount you paid for material to package, contain, or ship your farm produce or products.

If you operated a nursery or greenhouse, report the cost of your containers and pots for the plants you sold.

Line 9662 - Fertilizers and soil supplements

Report the amount you paid for fertilizers and lime you used in your farming business.

If you used soil supplements or other growth media, report the amounts you paid for them here. Examples of soil supplements include mulch, sawdust, and weedmats.

Report expenses for water you purchased to produce your commodity (crop or livestock) if it was not included in your municipal taxes.

Line 9663 - Pesticides and chemical treatments

Report the amount you paid for:

- herbicides
- insecticides
- rodenticides
- fungicides

Insecticides include:

- chemicals for pest control
- any predators or parasites used for pest control

Report the amount you paid for chemicals used to treat water, manure, or slurry, and to disinfect equipment and facilities.

Report seed treatment expenses on this line if the treatment is listed separately from the seed purchase on your original invoice. If not listed separately, include the treatment as part of the commodity purchase.

Line 9665 - Insurance premiums (AgriInsurance/crop or production insurance)

Report the premiums you paid for AgriInsurance, including premiums for hail insurance.

See code 9804 - Other insurance premiums on page 20 to report your premiums for private, business-related, or motor vehicle insurance.

Line 9713 - Veterinary fees, medicine, and breeding fees

Report the amount you paid for medicine for your animals, and for veterinary and breeding fees.

Examples of such fees include the cost of:

- artificial insemination
- embryo transplants
- disease testing
- castration

Report the costs of disposable veterinary supplies here if used for your farming business.

Line 9714 - Minerals and salts

Report purchases of minerals, salts, vitamins, and premixes (which are mainly minerals and vitamins).

If you have purchased feed expenses, see page 17 for information on the codes you use to report these amounts.

Line 9764 - Machinery (gasoline, diesel fuel, oil)

Report the amount you paid for fuel and lubricants for your machinery used in your farming operation.

Line 9799 - Electricity

Report the electricity costs related to your farming business.

Line 9801 - Freight and shipping

Report the amount you paid for shipping farm inputs to your operating site and shipping farm produce to market.

Report amounts you paid for carcass disposal on this line.

If you were trucking for someone else, the trucking expenses are non-allowable for AgriStability. Report these costs on line 9798 - Agricultural contract work.

See line 575 - Point of sale adjustments to report freight and shipping that was charged after the point of sale.

Line 9802 - Heating fuel

Report the amount you paid for natural gas, coal, and oil to heat farm buildings. Report your expenses for fuel used for curing tobacco, crop drying, or greenhouses.

Line 9815 - Arm's length salaries

Report the amount of gross wages you paid to your employees, including the cost of board for hired help.

See line 9816 - Non arm's length salaries to report salaries paid to related persons.

Related persons are:

- individuals connected by blood relationship, marriage or common law partnership, or adoption

- corporation and
  - an individual, group of persons, or entity that controls the corporation
  - an individual, group of persons, or entity of a related group that controls the corporation
  - any individual related to a person described above

Include your share of Canada Pension Plan or Quebec Pension Plan contributions and Employment Insurance premiums for arm's length salaries.

Line 9822 - Storage/drying

Report the amount you paid for storing and drying commodities.

For example, include:

- amounts paid for storage and drying services
- air treatment expenses
- purchase of germination inhibitors and other preservative agents

Report electricity and heating fuel costs incurred in the storage and drying of commodities on lines 9799 - Electricity, and 9802 - Heating fuel.

Line 9836 - Commissions and levies

Report the amount you paid in commissions and levies incurred in the sale, purchase, or marketing of commodities. Also include levies paid to marketing boards, except those due to penalties or fines you incurred.

Do not include commissions paid to salespeople you contracted to market your product.

If you market fruit or vegetables through a co-op, report your pack-and-sell expenses here, except pack-and-sell incurred after the point of sale. Report these amounts on line 575 - Point of sale adjustments.

Line 9953 - Private insurance premiums for allowable commodities

Report your private insurance premiums paid for allowable commodities such as livestock.

Report premiums for hail insurance on line 9665 - Insurance premiums (AgriInsurance/crop or production insurance).

Do not include any premium for:

- private insurance for non-allowable commodities or items
- business-related insurance
- motor vehicle insurance

See line 9804 - Other insurance premiums to report these amounts.

AgriStability Program - Non-Allowable Expenses

Line 9760 - Machinery (repairs, licences, insurance)

Report the amount you paid for repairs, licence fees, and insurance premiums for your machinery.

Line 9765 - Machinery lease/rental

Report the amount you paid for leasing machinery used to earn your farming income.

If you lease a passenger vehicle, see line 9829 - Motor vehicle interest and leasing costs.

Line 9792 - Advertising and promotion costs

Report the amount you paid for advertising and promoting your farm products.

If you market fruit or vegetables through a co-op see line 9836 - Commissions and levies, for information on how to report your pack-and-sell expenses.

Line 9795 - Building and fence repairs

Report the amount you paid for repairs to fences and all buildings you used for farming, except your farmhouse.

Line 9796 - Land clearing and draining

Report the amount you paid for the following:

- clearing the land of brush, trees, roots, stones
- first ploughing of the land for farm use
- building an unpaved road
- installing land drainage

Line 9798 - Agricultural contract work

Report the amount you paid for custom and contract work, other than custom feeding. For example, report amounts you paid if you had a contract with someone who:

- cleaned, sorted, graded, and sprayed the eggs your hens produced
- aged the cheese you produced
- did your harvesting, combining, crop dusting, or contract seed cleaning

If you are a custom feeding operator, see page 17 for information on reporting your custom feeding expenses.

For AgriStability, agricultural contract work is a non-allowable expense. However, if the charges on your invoice are listed, report the amounts that are allowable expenses for AgriStability on their specific line code.

For example, your invoice lists the costs charged for chemical, fuel and salaries. Report these amounts on lines:

- 9663 - Pesticides and chemical treatments
- 9764 - Machinery (gasoline, diesel fuel, oil)
- 9815 - Arm's length salaries

Report the remaining non-allowable amounts on line 9798.

Line 9804 - Other insurance premiums

Report the amount of business-related insurance premiums you paid to insure your farm buildings, farm equipment (excluding machinery and motor vehicles), and business interruption.

Report your premiums for hail insurance or livestock, on line 9665 - Insurance premiums (crop or production) or line 9953 - Private insurance for allowable commodities.

Line 9805 - Interest (real estate, mortgage, other)

Report the amount of interest you paid on money you borrowed to earn farming income, such as interest on a loan you used to buy a baler.

Report interest on money you borrowed to buy a passenger vehicle used in your farming business on line 9829 - Motor vehicle interest and leasing costs.

Line 9807 - Memberships/subscription fees

Report the amount of annual dues or fees you paid to keep your membership in a trade or commercial farming association.

You can also deduct fees for subscriptions to farming publications you use in your farming business.

Report the amounts you paid for your AgriStability Administrative Cost Share (ACS) and your program fee.

Line 9808 - Office expenses

Report the amount of office expenses, such as:

- stationery
- invoices
- receipt and accounting books
- any other office supplies

Line 9809 - Legal and accounting fees

Report any legal fees you paid for your farming business.

Report any accounting or bookkeeping fees you paid to have someone maintain your books and records, and to prepare your income tax return and GST/HST returns.

Line 9810 - Property taxes

Report the amount of land, municipal, and realty taxes you paid for property used in your farming business.

Line 9811 - Rent (land, buildings, pastures)

Report the amount of rent you paid for land, buildings, and pastures you used for your farming business.

If you farmed in a crop share and paid your landlord a share of the crop, only include your share of the crop in your income and expenses.

Line 9816 - Non-arm's length salaries

Report the amount of gross wages you paid to related persons. For a definition of related persons, see line 9815 - Arm's length salaries.

Line 9819 - Motor vehicle expenses

Report the amount of motor vehicle expenses you paid for farming business use.

Line 9820 - Small tools

Report the amount of expenses you paid for small tools.

Line 9821 - Soil testing

Report the amount of expenses you paid for testing soil samples.

Line 9823 - Licences/permits

Report the amount of annual licence and permit fees that you paid to run your business.

Line 9824 - Telephone

Report your telephone expenses related to your farming business.

Line 9825 - Quota rental

Report your expenses for quota rentals in the fiscal period.

Line 9826 - Gravel

Report the expenses you paid for gravel used to earn farming income in the fiscal period.

Line 9827 - Purchases of commodities resold

Report purchases of commodities that you bought for resale.

Line 9829 - Motor vehicle interest and leasing costs

Report the leasing costs or the interest on the money you borrowed for your motor vehicle.

Line 9936 - Capital Cost Allowance

Report the amount of capital cost allowance (CCA) you calculate on all the eligible assets used in your farming operation.

Line 9937 - Mandatory inventory adjustment – prior year

Report your prior year mandatory inventory adjustments.

If you use accrual accounting, do not complete this line.

Line 9938 - Optional inventory adjustment – prior year

Report your prior year optional inventory adjustments.

If you use accrual accounting, do not complete this line.

Line 9896 - Other (specify)

The expenses listed on the form are only the most common ones. If you have other farming expenses, non-allowable for AgriStability that are not listed on the form, enter the total amount on line 9896. Then list the items on the blank lines provided under this line.

Report any overpayments which you repaid for any of the programs identified on lines 9540 and 9544.

Report losses from futures transactions involving commodities which you did not produce or were not considered a hedging strategy on this line.

Summary of expenses

Copy totals C, D, and E from the bottom of each of the three tables in the "Expenses" section of the form. Add the totals for your total expenses.

Statement of farming activities

The information on this section of the form will be used to verify that the information reported on your AgriStability and AgriInvest form is the same as what you reported to the Canada Revenue Agency.

If you farm on a reserve and are not required to file an income tax return, you only need to fill out the Shareholder/Member and/or Partnership Information section(s) if they apply to you.

Line 9959 - Gross farming income

Report the gross farming income.

Line 9968 - Total farming expenses

Report the total farming expenses.

Line 9969 - Net farming income (loss) before adjustments

Report the net farming income (loss) before adjustments.

Line 9941 - Optional inventory adjustment - current year

Report the amount of current year optional inventory adjustments.

If you use accrual accounting, do not complete this line.

Line 9942 - Mandatory inventory adjustment - current year

Report the amount of current year mandatory inventory adjustments.

If you use accrual accounting, do not complete this line.

Line 9944 - Net income (loss) after adjustments

Report the net income (loss) after adjustments.

Line 9946 - Net farming income (loss)

Report the net farming income (loss).

Shareholder/Member information

Corporations, use your Statement of Share Capital to complete the chart.

Shareholder/Member name

Report the name of the shareholder/member or group of related shareholders/members who have controlling interest in the corporation.

When a corporation is a shareholder, report the names of the participating shareholders or groups of related shareholders that have controlling interest in that corporation. Attach a separate sheet if necessary.

AgriStability and AgriInvest Participant Identification Number (PIN)

Report the PIN, if available, for each shareholder/member.

Partnership information

Complete this chart only if the operation is a partnership. Enter the information for all partners on the table.

Partnership name

Report the partnership's name.

Your percentage share of partnership

Enter your percentage share of the partnership.

AgriStability and AgriInvest Participant Identification Number (PIN)

Report the PIN, if available, for each partner.

Partners' names

Report the first and last name of each individual partner. If a corporation or co-operative is a partner, report the name of the corporation or co-operative.

If another partnership is a partner, report the names of the partners in that partnership.

Percentage (%) share

Report each partner's percentage share based on the allocation of partnership net income/loss reported with the Canada Revenue Agency (excluding Status Indians) unless:

- interest has been paid on partner's capital
- salaries have been paid to partners

In these cases, exclude these amounts in determining the partner's percentage.

If another partnership is a partner, determine the beneficial ownership of each individual partner.

Example
The Smith & Smith Partnership owns 60% of the Sunny Skies Partnership. Since Fred Smith Ltd. and Mary Smith Ltd. each own 50% of the Smith & Smith Partnership, each corporation has a 30% beneficial ownership in the Sunny Skies Partnership.

Individual corporate ownership of Smith & Smith Partnership	50%
Smith & Smith ownership of Sunny Skies	x 60%
Individual corporate beneficial ownership in Sunny Skies	= 30%

Chapter 5: Inventories, purchased inputs, deferrals, receivables, and payables

Complete these sections if you want to participate in AgriStability.

For AgriStability participants

In addition to completing pages 1 - 4, you must complete page 5 of the form to participate in AgriStability.

Complete only the areas that apply to your farming operation. If you have additional farming operations, also complete a Statement B.

If you file your income tax on the accrual basis, you do not need to complete the following parts of this form:

- the End of year price for the Crop inventory valuation and productive capacity, and Livestock inventory valuation sections
- the Purchased inputs, Deferred income and receivables and Account payable sections

Read the instructions in each section for further details.

If there are not enough lines on the form to provide all of your information, attach a second copy of the page with the rest of the information on it.

AgriStability program codes

You will need to refer to the following code lists to complete this page. The code lists can change from year to year so it is important to check each year for the right code.

- Inventory code list (page 38): Includes the codes and descriptions for commodities to complete Crop inventory valuation and productive capacity and Livestock inventory valuation sections.
- Units of measurement code list (page 65): Includes the unit of measurement codes (for example tonnes or bushels) to report your Crop inventory valuation and productive capacity section.
- Expense code list (page 65): Includes the codes and descriptions of the allowable expenses to complete the Purchased inputs and Accounts payable sections.
- Commodity list (page 33): Includes codes and descriptions of commodities to complete the Purchased inputs, Deferred income and receivables, and Accounts payable sections.
- Program payment lists (page 36): Includes codes and descriptions of program payments to complete Deferred income and receivables section.
- Productive capacity list (page 66): Includes codes and units used to report "other" commodities that are not listed in the Livestock productive capacity section.

Commodities with published prices

You are not required to provide end of year prices in Crop inventory valuation and productive capacity and Livestock inventory valuation sections of the form if the commodities you report are marked with an "X" on the "Inventory code list" for your province or territory.

We develop prices for commodities marked with an "X" using information from:

- Statistics Canada
- Agriculture and Agri-Food Canada (AAFC)
- provincial agriculture departments
- commodity organizations

The prices are published in the *AgriStability Price List*. We use these prices to value your inventory. You can request a copy of this list from us or find it on the AgriStability website.

If you do not feel these prices are appropriate for your farm, you may use your own prices if you can show that your:

- commodity is very different from the commodity listed
- method of marketing the commodity was very different from the general marketing practice

In either of these cases, you may use end of year prices based on sales or purchases of the specific commodity:

- in your name
- occurring within 30 days either before or after your fiscal year-end

To use your own prices, send copies of receipts or documents that support these prices. Send this information to your Administration at the same time you send your form, or within your adjustment time frame. See "Adjustments" on page 7. For adjustments rules, see the program handbook or visit the program website.

We will determine if the prices are reasonable for your commodity.

Commodities with unpublished prices

You must provide end of year prices for the crop and livestock inventories that are shaded on the "Inventory code list" for your province or territory.

Base your prices on:

- the estimated market prices at year-end
- sales or purchases within 12 months before or after your fiscal year-end

You are not required to provide documentation to support these prices. However, if you do, it will increase the chances of your price being accepted.

Supporting documentation includes:

- receipts from sales or purchases of the commodity
- commodity specific price information from appropriate commodity marketing agencies

Send your supporting documentation at the same time you send your form or within your adjustment time frame. See "Adjustments" on page 7. For adjustments rules, see the program handbook or visit the program website.

We will determine if the prices are reasonable for your commodity.

Has the productive capacity of this operation decreased during the program year due to disaster circumstances?

Check the "Yes" box if the productive capacity of your farm decreased due to disaster circumstances during the program year. A decrease in productive capacity means a decrease in the overall amount you produced.

For example, check "Yes" if CFIA ordered your livestock to be destroyed due to disease or if you could not seed or harvest some or all of your land because of extreme wet or dry conditions.

AgriInsurance (crop or production insurance)

Provide your AgriInsurance (crop or production insurance) contract or identification numbers that relate to the crops listed in the Crop inventory valuation and productive capacity section.

Crop inventory valuation and productive capacity

Complete this section if you:

- produced or seeded crops or forage with the expectation of harvest during the program year
- had unseedable acres in the program year (see Unseedable acres on page 25)
- carried over crops or forage in your inventories from your previous fiscal period

If you file your income tax on the accrual basis, you do not have to complete End of year price $ column.

This part of the form is used to:

- measure the change in your crop and forage inventory from the ending amount you reported in 2017 to the ending amount in the 2018 program year
- show that you have completed a production cycle
- adjust your reference margins, if you had a structural change

To help you complete this section, refer to your:

- crop production records
- sales and feeding records
- crop insurance measurements
- inventory records

How to complete the columns

Code and Crop/Grade

Use the "Inventory code list" to report all commodities by code and description that you:

- produced
- had on hand at the end of your fiscal period or
- planned to produce but could not because your land was too wet or too dry

Grain producers, report each grade or variety of crop separately. For example, report #1 CWRS wheat separately from #2 CWRS wheat. Leave the code blank if the commodity is not listed in the "Inventory code list".

Units

Use the "Units of measurement code list" to report the code for the unit of measurement used for each commodity you report, not the dollar value. Use the same unit of measurement for all entries in a single row.

Acres

Report the number of acres used to produce each crop. Report only those acres that produced, or should have produced a crop during your 2018 fiscal period.

If you had unseedable acres (too wet or too dry), report them in the "Unseedable acres" column.

Report all summerfallow, pasture and wasteland acres on the designated lines.

For commodities not measured in acres, use the unit of measurement that is standard for the commodity.

Example
Greenhouse and nursery operations (including floriculture) report in square metres, based on the productive area.

Maple syrup operations report in hundreds of taps producing. For example, if you have 350 taps producing, you report 3.5 (350 / 100 = 3.5).

Unseedable acres

Report the acres you planned to seed for each commodity that should have produced a crop but did not because the land was too wet or too dry.

Example
At the beginning of the year you planned to grow canola on 300 of your acres. However, you only seeded 200 acres because of flooding. In your crop inventory, report 200 acres of canola and 100 unseedable acres as canola.

If you planned to produce multi-stage crops, report the unseedable acres for each multi-stage commodity you planned to seed in the program year.

Quantity produced

Report the quantity of the crop you produced in the program year.

Ending inventory

Report the quantity of crop you had at the end of your fiscal period.

End of year price $

Provide an end of year price to value crops that are shaded on the "Inventory code list" for your province or territory.

Leave the End of year price $ blank if your commodity is marked with an "X" on the "Inventory code list", unless you meet the conditions to use your own price. See "Commodities with published prices" on page 23 for more information.

Crops or forage carried over from 2017 but no longer seeded or produced in 2018

If you had inventory at the end of your 2017 fiscal period for a commodity you did not produce in 2018:

- complete the "Code", "Crop/Grade", and "Units" columns
- enter "0" in the "Acres" and "Quantity produced" columns
- report ending inventory in "Ending inventory" column if you are carrying the inventory to your 2018 fiscal period

Landlords/tenants

If you are a tenant in a crop share, or a landlord in a joint venture crop share, report your share of the acres and quantities.

Example
You rent 300 acres in a crop share agreement. You receive 2/3 of the crop and pay 2/3 of the allowable expenses. Your landlord receives the remaining 1/3 of the crop and pays 1/3 of the allowable expenses. In 2018, the rented land produces 300 tonnes of wheat.

You report your 2/3 share of both the acreage and the production:

- 200 acres
- 200 tonnes of wheat

Your landlord reports his 1/3 share of both the acreage and the production:

- 100 acres
- 100 tonnes of wheat

Commodity pools

If you sold commodities into a pool, report the full value of your commodity even if you only received a portion of the payment in your 2018 fiscal period.

Use code 4020 - Expected grains and oilseeds pool payments to report any payments you received or expect to receive for your commodity after your 2018 fiscal year-end as a receivable in the "Deferred income and receivables" section of the form.

Example
In 2018 you sold 10 tonnes of wheat through the G3 Canada Limited. You received initial and adjusted pool payments of $2,554.50 in 2018, and estimate that the final payment you will receive in 2019 will be $645.50.

Report:

- $2,554.50 as a wheat sale using code 056
- $645.50 in "Deferred income and receivables" section, using code 4020 - Expected grains and oilseeds pool payments

---

Perishable horticulture crops

A perishable horticulture or floriculture crop:

- spoils or decays easily
- cannot be stored for periods longer than 10 months, such as potatoes, apples or carrots

Report only the "Quantity produced" from your 2018 fiscal period. Do not report ending inventories or production from your previous fiscal period.

Report any income from the sales of 2018 crops that you will receive in your 2019 fiscal period in the "Deferred income and receivables" section.

Swath grazing

If you use swath grazing as a management practice, use code 5588 to report the number of acres you used for swath grazing. Report your production (in tonnes) and any swath remaining at the end of your fiscal period as ending inventory.

Organic production

Report your crop as "organic" only if it has been Certified Organic. We may ask for your organic certification.

Unharvestable acres

If you grew a commodity and expected to harvest it in the program year but could not for reasons beyond your control, report the commodity, acres, and enter "0" as the total production.

Snowed-under crops

If you could not harvest some or all of your crop at the end of your fiscal period because it was snowed under, report the:

- total acres for the crop using the inventory code for that crop
- estimated production that you may be able to harvest next year

Then use code 6826 - Harvest discount allowance to report all of the commodities that were snowed under.

Example
You seeded 350 acres; 100 acres of canola and 250 acres of barley. You harvested 80 of your canola acres and 200 of your barley acres before the remainder of your crops were snowed under. Report the following as crops inventory:

- 100 acres for canola
- 250 acres for barley
- the amount you harvested from those acres

Report the 70 acres as snowed under using code 6826 - Harvest discount allowance.

350	seeded acres
- 80	acres of harvested canola
- 200	acres of harvested barley
= 70	acres snowed under

Standing crops

If your farm always has a standing crop at the end of your fiscal period (for example, July 31st), do not report the standing crop.

If your farm has an unexpected standing crop because you could not harvest it before the end of your fiscal period, include the standing crop in inventory.

Report the total acres for each crop you grew using the inventory codes for the commodity. Then use code 6826 - Harvest discount allowance, to report the total acreage of all commodities that had standing crop at your fiscal year-end.

Example
You had 400 acres seeded to flax. You were only able to harvest 250 of these acres before your fiscal year-end, leaving you with 150 acres still standing.

400	acres of flax
- 250	acres harvested
= 150	acres with standing crop

Report 400 acres of flax, and the actual harvest amount you harvested from those acres. Then report 150 acres as standing using code 6826 - Harvest discount allowance.

Multiple crops

In provinces such as British Columbia, you may be able to harvest your commodity early enough to plant another commodity on those same acres. If you harvest both commodities in your 2018 fiscal period, report each commodity's acreage and production in your crop inventory.

Example
You planted two acres of strawberries and harvested the berries early in the summer. You then removed the strawberry plants and planted potatoes which you harvested in the fall.

Report:

- 2 acres of strawberries and the amount you harvested from those acres
- 2 acres of potatoes and the amount you harvested from those acres

---

Multi-stage crops

Multi-stage crops are commodities that take longer than one year to reach full production. Because multi-stage crops are grown over several years, there are different inventory codes to reflect the stage of production.

Use the "Inventory code list" on page 38 to report the stage of production for your commodity.

Report all the acres of your crop even if you did not harvest the crop in your 2018 program year.

The multi-stage crops include:

- high bush blueberries
- grapes
- sod
- Christmas trees
- echinacea
- ginseng

In British Columbia, multi-stage crops also include:

- cranberries
- hops
- sweet cherries
- apples

In New Brunswick and Nova Scotia, multi-stage crops also include:

- low bush blueberries
- cranberries

High bush blueberries and grapes

Start reporting your acres in the year you plant. Continue reporting your acres during the non-bearing years.

Low bush blueberries

Start reporting your acres once you have cleared the land and started nurturing the plants. Once you start producing blueberries, report your acres based on their stage of growth.

Sod

Report your total sod acres (seeded, growing and harvested) based on their stage of growth at the end of your fiscal period.

Example 1
You seeded 150 acres at the end of 2018 and harvested them in 2019. Report 150 acres using code 6941 - Sod, acres seeded.

Example 2
You seeded 150 acres in 2017 but did not harvest those acres until 2019. Report 150 acres using code 6943 - Sod, acres growing.

If you harvested and then re-seeded the same sod acres in your 2018 fiscal period, report the acres twice.

Example
If you harvested and then re-seeded 150 acres, report 150 acres using code 6945 - Sod, acres harvested and 150 acres using code 6941 - Sod, acres seeded.

If you produce sod in the following regions of British Columbia:

- use code 6937 - Sod, acres harvested (BC Coastal Regions) to report your sod
- only report your acres once, even if you had more than one harvest within your fiscal period.

Capital (17)	Powell River (27)
Cowichan Valley (19)	Fraser Valley (9)
Nanaimo (21)	Greater Vancouver (15)
Alberni-Clayoquot (23)	Sunshine Coast (29)
Comox-Strathcona (25)	Squamish-Lillooet (31)

Christmas trees

There are two types of Christmas tree operations:

- tree farms
- managed natural tree stands

Tree farms plant their seedlings in a greenhouse, garden or tree farm and maintain them until harvested.

Report your total acres of trees based on their stage of growth at the end of your fiscal period. Report your production and ending inventories based on the number of trees you had in each of the stages of growth.

To report your trees, use:

- nursery codes for the seedlings you grow in your greenhouse or garden prior to transplanting to your tree farm
- code 6960 for the seedlings or trees you planted on your tree farm the first year (establishment stage)
- codes 6961, 6962, 6963, and 6964 to report your seedlings or trees based on their stage of growth

Managed natural tree stand operations select their trees from existing forest and actively maintain them until harvested.

Report the acres of trees that you actively maintained as either pre-harvested (in the ground) or harvested (removed from the ground). Base the number of acres you report on 1,000 trees per acre.

Example
If you had 9,500 pre-harvested trees at the end of your fiscal period, you report 9.5 acres (9,500 / 1,000 = 9.5).

For pre-harvested acres, report the quantity produced based on the number of trees. Report ending inventories and an end of year price for your pre-harvested trees.

For harvested acres, report the quantity produced based on the number of trees harvested.

Do not report ending inventories or an end of year price for your harvested trees. Harvested trees are a perishable commodity. They are adjusted on an accounts receivable basis, not an inventory basis.

Echinacea and ginseng

Report acres in the establishment stage until the year of harvest. When you harvest the acres, report them as root harvested.

Cranberries

Report acres in the establishment stage until production starts. This stage can last up to three years.

Hops

Start reporting your acres in the year you plant.

Sweet cherries and apples

Report the total acres planted for each commodity. Your Administration will collect details on the variety, age, and density of apples and sweet cherries.

Livestock inventory valuation

Complete this section if you had livestock in your inventory during the program year. Include livestock carried over from a previous fiscal period; or carried into the next fiscal period.

This part of the form is used to:

- measure your livestock inventory change from the ending amount you reported in 2017 to the ending amount in the 2018 program year
- show that your farm has completed a production cycle

How to complete the columns

Code and description

Use the "Inventory code list" to report all livestock that you had on hand at the end of your 2018 fiscal period. Report each class of livestock separately.

Ending inventory

Report the number of head that you had on hand at the end of your 2018 fiscal period. Use actual (not rounded) numbers.

End of year price $

Include an end of year price to value livestock that are shaded on the "Inventory code list" (for your province or territory). If you are reporting a livestock category that is marked with an "X" on the "Inventory code list", leave this column blank.

Do not complete this column if you file your income tax on the accrual basis.

Livestock lease agreements

If you are involved in a lease agreement, or if you own a part of an animal, report only your share of the lease agreement. For example, if you co-own a bull with another producer, report ½ a bull in your inventory.

Lessee: If you lease a breeding herd but take only a percentage of the calf crop, report your share of the:

- herd based on your share of the calf crop (use code 8134 - Breeding females, leased (not owned) to report the leased cows)
- calves (use the code for their weight class)

Example
If you lease 100 cows but take only 60% of the calf crop, report only 60 cows (60% of 100) under code 8134. Then report 60 calves using the codes based on their weights.

Lessor: If you own cows but lease them out and take a percentage of the calf crop, report:

- 100% of your cows (use the applicable codes found in the "Inventory code list")
- your share of the calf crop (use the code for their weight class)

Livestock productive capacity

This information is used to adjust your reference margins if your operation experienced a change in structure.

Livestock lease agreements

If you lease animals but do not take 100% of the revenue from the animal, report only your share of the agreement.

Example
If you lease 100 cows but only keep 60% of the calf crop, report 60 cows.

100 X 60% = 60

Productive animals

Code 104 - Cattle

Report the number of cows that calved in your 2018 fiscal period.

Do not report calves that were born in your 2018 fiscal period, even if they were:

- weaned
- sold
- held over to sell in a different fiscal period

If you hold your calves over to your next fiscal period, report them as feeder cattle next year if they had an appreciable gain in that fiscal period.

Report all your calves as inventory in the Livestock inventory valuation section even if you hold them over to your next fiscal period.

Codes 123 and 145 - Hogs

Report the number of sows in the breeding herd within the 2018 fiscal period. Report the sows based on the type of operation (farrowing or farrow to finish).

Calculate the average number of breeding sows by dividing the births in your fiscal period by your average birthrate per sow.

Example

10,000	births
÷ 23	average birthrate per sow
= 435	average number of breeding sows.

If your hog operation only produced for part of the year, ensure your average number of breeding sows is lower to reflect your reduced production.

Codes 105 and 106 - Number of feeder livestock - Cattle

Report the number of animals you fed to an appreciable gain in 2018 (a 90 kg/200 lb) weight gain or a minimum of 60 days on feed).

Group the animals fed based on:

- the sale weight, if sold in the program year
- expected sale weight, if not sold in the program year

Do not include the following animals in this section:

- breeding animals
- culls
- animals that have not been weaned
- animals born within the operation in the program year

Codes 124 and 125 - Number of feeder livestock - Hogs

Report the number of animals fed. Group the animals fed based on:

- the sale weight, if sold in the program year
- expected sale weight, if not sold in the program year

Do not include the following animals in this section:

- breeding animals
- culls
- animals that have not been weaned
- animals born within your operation in the program year
- animals previously reported in a farrow to finish operation

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Example
You purchased, fed, and sold 100 Isoweans to weanling weight (8 to 50 lb) and fed another 100 feeder hogs (50 lb to slaughter). Report 100 Hogs, nursery (fed to 50 lb), and 100 Hogs, feeders (fed over 50 lb).

Custom fed livestock

Report the number of animal feed days. Animal feed days are the number of animals x the number of days each animal was fed.

Example

100	animals fed
x 90	days
= 9,000	animal feed days

Supply managed commodities

Report the amount of quota and contract you held.

Ranch fur operators

Report the number of females that birthed.

Other (specify below)

Use the Productive capacity list on page 66 to find the code and the units needed to report any commodities that do not fit into the above categories. If the commodity is not listed, leave the code blank.

Purchased inputs

Complete this section if it is relevant to your farm.

Do not complete this section if you file your income tax on the accrual basis.

Report inputs you purchased to produce your agricultural commodities that you did not use by the end of your fiscal period:

Some examples of purchased inputs are:

- fuel
- chemicals
- purchased seed
- feed
- embryos
- semen
- fall application such as seed, fertilizers and chemicals

Do not report your purchased inputs as ending inventory in the "Crop inventory valuation and productive capacity" and "Livestock inventory valuation" sections. For example, if you purchased $5,000 of wheat seed for next year's crop report the amount as a purchased input but do not include the seed in the crop inventory section.

How to complete the columns

Code and description

Report all inputs you had on hand at the end of your fiscal period. This includes fall application of seed, fertilizer, and chemicals, and prepaid purchases.

Use the "Expense code list" or the "Commodity code list" at the back of this guide to identify each item you report. If your item is not listed, leave the code blank.

End of year amount $

Report the dollar amount that you had on hand at the end of your 2018 fiscal period. Include any applicable 2018 fall applications and any prepaid purchases in 2018 that are designated for the 2018 fiscal period.

Example
Based on a December 31st fiscal year-end:

In October 2018, you purchased $45,000 worth of fertilizer. You used half of it in your 2018 fiscal period and carried the other half over to the 2019 fiscal period as inventory. Report a total of $45,000 in the "End of year amount $" column.

Livestock owners and custom feedlot operators with prepared feed purchases

Use code 571 to report the value of prepared feed and protein supplements you have on hand at the end of your fiscal period.

Ranch fur operators with prepared feed purchases

Use code 574 to report the value of prepared feed and protein supplements you have on hand at the end of your fiscal period.

Deferred income and receivables

Complete this section if it is relevant to your farm.

Do not complete this section if you file your income tax on the accrual basis.

Deferred income is income you have chosen to postpone receipt of to the following fiscal period.

A receivable is income that is owed to you, for goods delivered or services provided in this fiscal period, but not paid to you until your next fiscal period.

Deferred income or receivables must be for income that is allowable for AgriStability. For example, a receivable for the sale of grain is allowable; a receivable for machinery rental is non-allowable. See the program handbook or visit the program website for more information on allowable and non-allowable items.

Report your AgriInsurance (crop or production insurance) indemnity as a receivable, even if you did not receive your full indemnity before your 2018 fiscal year-end.

How to complete the columns

Code and description

Use the "Commodity list" and the "Program payment lists" to report all deferred income and receivables you had at the end of your fiscal period. If your item is not listed, leave the code blank.

Use code 9574 to report any deferred income, receivables for resale, rebate, or GST/HST related to your allowable expenses.

Ending receivables and income deferred to 2018

Report the dollar value of the account receivable or deferred income item that is owed to you at the end of your 2018 fiscal period.

Commodity pools

If you sold commodities into a pool but did not receive the full value for the sale at your fiscal year-end, use code 4020, to report any adjustments or final payments you received or expect to receive after your 2018 fiscal year-end. Provide an estimate if you do not know the amount of the adjustment or final payment.

If you deferred your pool payments (adjustments, interim, or final) to your next fiscal period, report these deferrals using the code for the commodity.

Custom feedlot operators

Use code 246 to report any amounts owed to you for custom feeding livestock.

Prescribed drought region (PDR), Prescribed flood region (PFR) and Canadian Food Inspection Agency (CFIA) deferrals

If you deferred a PDR/PFR or CFIA payment out of your current fiscal period, report the amount you deferred using the codes from the "PDR/PFR/CFIA deferred livestock codes" chart on page 14.

Perishable horticulture crops

Report the sales of the 2018 crop that occurred in the 2018 program year as an ending receivable, once your entire 2018 crop has been marketed and sold.

Use code 4999 to report your sales and leave the ending receivable blank, if you have not:

- marketed your entire crop 2018 crop
- received all of your income from your 2018 fiscal period

When you know the ending receivable value, send the information to your Administration. We cannot process your form until you provide this amount.

Accounts payable

Complete this section if it is relevant to your farm.

Do not complete this section if you file your income tax on the accrual basis.

An account payable is an expense that you owe for goods and services that you have received but have not paid for in this fiscal period.

An account payable must be for an expense that is allowable for AgriStability. For example, a payable for a livestock purchase is allowable; a payable for building a barn is non-allowable.

Include in your payables any:

- inputs that you did not pay for yet but were in your inventory at the end of your fiscal period (you must also report them in the "Purchased inputs" section)
- feed or livestock that you did not pay for yet but were in your inventory at the end of your fiscal period (you must also report them in the "Crop inventory valuation and productive capacity" and "Livestock inventory valuation" sections)

Do not include in your payables:

- the interest portion of an accounts payable
- amounts owed for items purchased through loans, lines of credit, or credit cards that have already been reported as an expense on your income tax

How to complete the columns

Code and description

Use the "Expense code list" or "Commodity list" at the back of this guide to report the accounts payable you had at the end of your fiscal period. If your item is not listed, leave the code blank.

End of year amount $

Report the dollar amount that you owed for the payable item at the end of your fiscal period.

Livestock owners and custom feedlot operators with prepared feed purchases

Use code 571 to report purchases of prepared feed and protein supplements that were not paid for by the end of your fiscal period.

Livestock owners with custom feeding expenses

Use code 573 to report custom feeding expenses that were not paid for by the end of your fiscal period.

Ranch fur operators with prepared feed purchases

Use code 574 to report purchases of prepared feed and protein supplements that were not paid for at the end of your fiscal period.

Grains, oilseeds and special crops

Commodity	Code
Barley	003
Beans (Dry Edible)	004
Borage	006
Buckwheat	007
Camelina	282
Canadian Wheat Board Payments	002
Canary Seed	008
Canola	010
Chick Peas / Garbanzo Beans	023
Corn	011
Faba Beans	012
Field Peas	013
Flaxseed	014
Forage (Including Pellets, Silage)	264
Forage Seed	015
Grain (Pellets, Screenings, Silage)	039
Hemp	030
Kenaf	317
Khorasan Wheat / Kamut	036
Lathyrus	040
Lentils	041
Lupins	042
Millet	043
Mixed Grain	024
Mustard Seed	044
Niger Seed / Niger Thistle	283
Oats	045
Oilseed Radish	038
Prepared Feed and Protein Supplements (Itemized)	046
Quinoa	047
Rice	048
Rye	049
Safflower	050
Soybeans	053
Spelt	037
Straw	267
Sugar Beets (Including Molasses)	268
Sunflowers	054
Tobacco	269
Triticale	055
Vegetable Seed (Seed Production Only)	051
Wheat	056

Edible horticulture

Commodity	Code
Flowers (Edible)	180
Mushrooms (Including Spawn)	131
Nuts (All)	140
Weeds (Edible)	211
Berries	
Blackberries	066
Blueberries	067
Cranberries	068
Currants (Black, Red)	065
Elderberries	074
Gooseberries	069
Haskap	075
Loganberries	070
Raspberries	071
Saskatoon Berries	072
Sea buckthorn	076
Strawberries	073
Fruit	
Apples	060
Apricots	091
Cantaloupe	168
Cherries (Sweet, Sour)	092
Fruit Juice	081
Grapefruit	082
Grapes	083
Kiwi Fruit	084
Lemons	085
Melons	185
Nectarines	093
Oranges	086
Peaches	094
Pears	095
Plums	096
Prunes	097
Watermelon	087
Wine	088
Herbs And Spices	
Anise	101
Basil	102
Caraway Seed	103
Chives	104
Cilantro	105
Comfrey	106
Coriander	107
Dill	108
Fennel	110
Fenugreek	111
Garlic	113
Ginseng	114
Marjoram	115
Mint	116
Monarda	117
Oregano	118
Parsley	119
Pepper	120
Rosemary	121
Sage	122
Salsify	123

Edible horticulture

Commodity	Code
Summer Savory	125
Tarragon	126
Thyme	127
Watercress	128
Echinacea	142
Cumin	144
Chervil	158
Fireweed	377
Lemon Balm	378
Lavender	379
Gingko Biloba	380
St. John's Wort	381
Vegetables	
Artichokes	160
Asparagus	161
Beans, Fresh	025
Beets	162
Bok Choi	163
Broccoflower	164
Broccoli	165
Brussels Sprouts	166
Cabbage	167
Carrots	169
Cauliflower	170
Celery	171
Chinese Vegetables	173
Collards	174
Cucumbers	175
Eggplant	176
Endive	177
Fiddleheads	179
Horseradish	181
Kohlrabi	182
Leeks	183
Lettuce	184
Mustard Leaves	186
Onions	187
Parsnip	190
Peppers	191
Potatoes And By-Products	147
Pumpkins	192
Radish	193
Rhubarb	194
Arugula / Rocket	195
Rutabagas	197
Shallots	198
Spinach	201
Squash	202
Sweet Corn	203
Sweet Peas	204
Sweet Potatoes / Yams	205
Swiss Chard	206
Tomatoes	207
Turnips	208
Vegetable Marrow	209
Witloof Chicory	212
Zucchini	213
Kale	214

Edible horticulture

Commodity	Code
Gherkins	221
Green Peas	223
Okra	227
Stevia	230
Vegetables – Greenhouse	
Cherry Tomatoes	233
Cucumbers	234
Lettuce	235
Peppers	236
Tomatoes	237

Non-edible horticulture

Commodity	Code
Bedding Plants	132
Flowers and Ornamental Foliage	133
Fruits and Vegetables (Non-Edible)	134
Seeds and Bulb	135
Shrubs	136
Sod	137
Trees (Cultivated Christmas)	138
Trees (Fruit and Ornamental)	139

Income feed codes

Commodity	Code
Custom Feedlot Operator Income	
Custom Feedlot Operator (Itemized Invoices) - Qualifying Feed and Protein Supplements	243
Custom Feedlot Operator Income (Non-Itemized Invoices) - Qualifying Prepared Feed	246
Other Custom Feeding Income (Itemized)	576

Expense Feed Codes

Commodity	Code
Livestock Owners and Custom Feedlot Operators With Prepared Feed Purchases	
Prepared Feed and Protein Supplements (Itemized)	046
Other Feed Charges (Itemized)	570
Prepared Feed and Purchases (Non-Itemized)	571
Livestock Owners and Custom Feeding Expenses	
Other Custom Feeding Expenses (Itemized)	572
Custom Feeding Expenses (Non-Itemized)	573
Livestock Owners Custom Feeding Expense (Itemized) Qualifying Feed and Protein Supplements	577

Expense feed codes

Commodity	Code
Ranch Fur Operators with Prepared Feed Purchases	
Prepared Feed and Protein Supplements (Itemized)	046
Ranch Fur Operators Other Feed Expenses (Itemized)	310
Ranch Fur Operators Feed Purchases (Non-Itemized)	574

Poultry, fowl, ratites

Commodity	Code
Partridge	323
Quail	324
Taiwanese Chickens	325
Silkies	326
Pigeons	327
Ducks	332
Geese	333
Turkeys	334
Pheasants	338
Turkey Eggs	342
Chickens, Eggs for Consumption	343
Chickens, Eggs for Hatching	344
Chickens	366
Ostriches	371
Rheas	372
Emus	373
Chickens, Eggs (Non-Supply Managed)	589
Chickens (Non-Supply Managed)	590
Turkeys (Non-Supply Managed)	591

Prescribed drought region/ Prescribed flood region (PDR)/CFIA Livestock codes

Commodity	Code
Deferred Bovine Cattle	150
Deferred Bison	151
Deferred Goat	152
Deferred Sheep	153
Deferred Deer	154
Deferred Elk	155
Deferred Horse for PMU Sales	156
Deferred Other Breeding Animals	157

Livestock

Commodity	Code
Pot Bellied Pigs	239
Chinchilla	240
Fox	241
Mink	242
Reindeer	244
Wild Boar	247
Bees, Leaf Cutter	312
Dogs (Kennels and Pet Breeding Excluded)	313
Horses	316
Swine	341
Bison	350
Deer	352
Elk	353
Goats	354
Llamas	355
Rabbits	356
Donkeys / Mules	367
Groundhogs / Hedgehogs	369
Alpacas	370
Bees, Honey	374
Cattle, Cows and Bulls	706
Cattle, Calves	719
Cattle, Fat / Slaughter	720
Cattle, Feeder	721
Cattle, Purebred Breeding	722
Sheep, Lambs	723
Sheep, Ewes and Rams	734

Other products

Commodity	Code
Honey	129
Maple Products	130
Wood	259
Fish Meal	263
Manure	318
Milk and Cream (Cattle)	319
Pregnant Mare Urine (PMU)	322
Wool	328
Bee By-Products	375
Pollination Services Fee	376
Milk and Cream (Non-Supply Managed)	592
Semen and Embryos	712
Elk Velvet	764

Note: For information on any commodities not included in this listing, contact your Administration.

Program payment list A

See the following lists to determine the correct code to report the program payment on Statement A or on Statement B.

For AgriStability, program payments received from programs on the following list are included when calculating your AgriStability program year production margin. For AgriInvest, only program payments on the following list that are received directly for the loss of an allowable commodity (for example, AgriInsurance/crop or production insurance, hail insurance, private insurance for allowable commodities, or wildlife damage compensation) are included when calculating your Allowable Net Sales (ANS) for AgriInvest.

Program payment	Code
2016 Canada - Alberta bovine tuberculosis assistance initiative (allowable income)	674
2016 Canada - Saskatchewan bovine tuberculosis assistance initiative	675
2016 Canada - Nova Scotia fire blight initiative	673
2013 Canada - Nova Scotia strawberry assistance initiative	668
2012 Canada - Ontario forage and livestock transportation assistance initiative	662
Canada - British Columbia excess moisture initiative	624
Canada - British Columbia feed assistance and pasture restoration initiative	625
Canadian Food Inspection Agency (CFIA) payment for allowable commodities	663
Canadian Food Inspection Agency (CFIA) payment for supply managed commodities	664
Canadian Food Inspection Agency (CFIA) payment for other amounts	665
Crop cover protection program	473
AgriInsurance/production/crop/hail insurance	
Grains, oilseeds, and special crops	401
Edible horticulture crops	402
Non-edible horticulture crops	470
Other commodities	463
Cull breeding swine program (all provinces)	582
Insurance proceeds for allowable expense items	406
Livestock feed insurance program	412
Ontario juice grape transition program	551
Ontario special beekeepers fund	552
Orchard and vineyards transition program	583
Other AgriRecovery program (allowable income)**	627
Plum pox eradication	600
Private insurance proceeds for allowable commodities	661
Saskatchewan cattle and hog support program	593
Waterfowl/Wildlife damage compensation	
Grains, oilseeds, and special crops	418
Horticulture	419
Other commodities	425
Western livestock price insurance program (WLPIP)	667

**This code should only be used for AgriRecovery programs (allowable for AgriStability) not specifically listed above.

Program payment list B

Program payments received from programs on the following list are not included in calculating your AgriStability program year production margin or your Allowable Net Sales (ANS) for AgriInvest.

Program payment	Code
Alberta spring price endorsement	495
2016 Canada - Alberta bovine tuberculosis assistance initiative (non-allowable income)	676
Alternate land use services (ALUS)	557
Apple industry growth and efficiency program	669
2014 Canada - British Columbia avian influenza assistance initiative	670
2016 Canada - Nova Scotia maple sector initiative	672
Canada - Ontario grain and oilseed payment	410
Canada - Ontario grain stabilization payment	410
Canadian agricultural skills service (CASS)	561
Canadian farm business advisory service	562
Canadian Food Inspection Agency (CFIA) payments - Compensation for non-allowable commodities	587
Dairy subsidies	435
Green plan, farm based program	
Permanent cover practices	466
Hog farm transition program	607
Industry transition production assistance program	478
Manitoba farmland school tax rebate program	556
Market revenue insurance (MRI)	
Qualifying grains, oilseeds, and special crops	410
Qualifying edible horticulture crops	411
Non-edible horticulture crops	474
Ontario cattle, hog and horticulture payment	581
Ontario cost recognition top-up	553
Ontario edible horticulture crop payment	475
Ontario grain and oilseed program payment	471
Ontario inventory transition payment	441
Ontario risk management program (including the self-directed risk management program)	565
Other AgriRecovery program (non-allowable income)**	632
Production insurance premium adjustment	499
Saskatchewan crop insurance premium adjustment	619
Special farm assistance	560
Tobacco transition program	606
Transitional financial assistance program (TFA)	427
Young farmer rebate	559

**This code should only be used for AgriRecovery programs (non-allowable for AgriStability) not specifically listed above.

Inventory code list

To find the code for your commodity, locate the name of your commodity and look under the column for your province or territory.

- If the box is blank, the code cannot be used in your province or territory.
- If the box is marked with an X, use this code on your form. The Administration will assign a price for the commodity. You can submit your own price for this commodity only if you meet the criteria outlined in the Guide.
- If the box is shaded, use this code on your form. You must provide your own price for this commodity. Refer to the guide for more information.

Edible horticulture

Code	Description	BC	MB	NL	NB	NS	YT
4780	Hops Establishment (planting year 1)						
4781	Hops, year 2						
4782	Hops, year 3						
4783	Hops, year 4+						
4990	Cranberries (establishment stage)						
4991	Cranberries (1st year of production)						
4992	Cranberries (2nd year of production)						
4993	Cranberries (3rd year of production)						
4994	Cranberries (4+ years of production)						
4995	Grapes (Planting Year)						
4996	Grapes (Non-Bearing Year)						
4997	Grapes (Year 1 of production)						
4998	Grapes (Year 2+ of production)						
5000	Blackberries						
5004	Blueberries, Lowbush						
5006	Cranberries						
5007	Currants, Black						
5009	Currants, Red						
5010	Elderberries						
5012	Gooseberries						
5016	Loganberries						
5018	Raspberries						
5020	Saskatoon Berries						
5021	Haskap						
5022	Sea buckthorn, Berries						
5024	Strawberries						
5030	Apples						
5031	Apples, Organic						
5032	Apricots						
5034	Artichokes						
5036	Cantaloupes						
5038	Cherries, Sour						
5040	Cherries, Sweet						
5042	Grapefruit						

Edible horticulture

Code	Description	BC	MB	NL	NB	NS	YT
5044	Kiwi Fruit						
5046	Lemons						
5048	Nectarines						
5050	Oranges						
5052	Peaches						
5054	Pears						
5056	Plums						
5058	Prunes						
5059	Blueberries, High bush (Planting Year)						
5060	Blueberries, High bush (Non-Bearing Year)						
5061	Blueberries, High bush (Years 1 to 2 of Production)						
5062	Blueberries, High bush (Years 3 to 6 of Production)						
5063	Blueberries, High bush (Years 7 to 9 of Production)						
5064	Blueberries, High bush (Years 10+ of Production)						
5066	Wine (Bottled)						
5067	Wine (Bulk/pre-bottled)						
5095	Blueberries, Low bush (establishment stage)						
5096	Blueberries, Low bush (primary production – 1st and 2nd harvest crop)						
5097	Blueberries, Low bush (secondary production – 3rd and 4th harvest crop)						
5098	Blueberries, Low bush (mature/full production)						
5099	Blueberries, Low bush (burn/sprout/mow)						
6850	Anise						
6851	Arugula						
6852	Basil						
6854	Borage						
6855	Chervil						
6856	Chives						
6858	Cilantro						
6860	Comfrey						
6862	Coriander						
6864	Cumin						
6866	Dill						
6867	Echinacea, Root Harvested						
6869	Echinacea, Establishment						
6870	Evening Primrose						
6872	Fennel						
6874	Fenugreek						
6876	Fireweed						
6877	Ginseng, Root Harvested						
6879	Ginseng, Establishment Stage						

Edible horticulture

Code	Description	BC	MB	NL	NB	NS	YT
6880	Marjoram						
6881	Lemon Balm						
6882	Mint						
6883	Lavender						
6884	Monarda						
6886	Oregano						
6888	Parsley						
6892	Rosemary						
6893	Gingko Biloba						
6894	Sage						
6896	St. John's Wort						
6898	Stevia						
6900	Summer Savory						
6902	Tarragon						
6903	Thyme						
6904	Water Cress						
6920	Kenaf						
6922	Okra						
6928	Mushrooms, Brown						
6929	Mushrooms, White						
6930	Maple Syrup						
6931	Maple Syrup, Vacuum						
6933	Rice, Wild						
6934	Mustard Leaves						
6936	Oilseed, Radish						
6938	Radish Seed, Fodder						
6940	Radish Seed, Organic						
6946	Sugar Beets						
6948	Tobacco						
6970	Beans, Adzuki						
6972	Beans, Broad						
6974	Beans, Green						
6975	Beans, Green, Organic						
6976	Beans, Jacob						
6978	Bean, Lima						
6980	Bean, Mung						
6982	Beans, Snap						
6983	Beans, Snap, Fresh						
6984	Beans, Soldier						
6986	Beans, Wax						
6988	Sea buckthorn, Leaves						
6990	Potatoes, Processing						

Edible horticulture

Code	Description	BC	MB	NL	NB	NS	YT
6991	Potatoes, Organic						
6992	Potatoes, Seed						
6994	Potatoes, Sweet						
6996	Potatoes, Table						
7200	Potatoes, Mini-tuber						
7202	Potatoes, Pre-elite						
7204	Potatoes, Elite 1						
7206	Potatoes, Elite 2						
6998	Asparagus						
7000	Beets						
7002	Bok Choi						
7004	Broccoflower						
7006	Broccoli						
7008	Brussels Sprouts						
7010	Cabbage						
7012	Cabbage, Chinese						
7014	Carrots						
7015	Carrots, Organic						
7016	Cauliflower						
7018	Celery						
7020	Collards						
7022	Corn, Sweet						
7024	Cucumbers						
7026	Cucumber, English						
7030	Eggplant						
7031	Eggplant, Greenhouse						
7032	Endive						
7034	Fiddle Heads						
7035	Edible Flowers						
7036	Garlic						
7037	Garlic, Organic						
7038	Gherkins						
7039	Hazelnuts						
7040	Horseradish, Condiment						
7042	Horseradish, Enzyme						
7044	Kohlrabi						
7046	Leeks						
7047	Leeks, Organic						
7048	Lettuce						
7049	Lettuce, Organic						
7052	Lettuce, Romaine						
7054	Melons						

Edible horticulture

Code	Description	BC	MB	NL	NB	NS	YT
7056	Onions						
7057	Onions, Organic						
7058	Parsnips						
7060	Peas, Green, Fresh						
7062	Peas, Sweet						
7064	Peppers, Green						
7068	Pumpkin						
7069	Gourds						
7070	Radish						
7072	Rhubarb						
7074	Rutabagas						
7076	Salsify						
7078	Scorzonera						
7080	Shallots						
7082	Spinach						
7083	Spinach, Organic						
7084	Squash						
7086	Swiss Chard						
7087	Swiss Chard, Organic						
7088	Tomatoes						
7094	Turnips						
7096	Watermelon						
7097	Walnuts						
7098	Zucchini						
7099	Kale, Organic						
7028	Cucumbers, Greenhouse						
7050	Lettuce, Greenhouse						
7066	Peppers, Greenhouse						
7090	Tomatoes, Cherry, Greenhouse						
7092	Tomatoes, Greenhouse						

Forage

Code	Description	BC	MB	NL	NB	NS	YT
5560	Alfalfa, Dehy						
5562	Greenfeed						
5564	Hay, Alfalfa						
5566	Hay, Alfalfa, Organic						
5568	Hay, Alfalfa/Brome						
5570	Hay, Alfalfa/Grass						
5572	Hay, Clover						
5574	Hay, Grass						

Forage

Code	Description	BC	MB	NL	NB	NS	YT
5576	Hay, Other						
5578	Hay, Slough						
5579	Hay, Timothy						
5580	Haylage						
5582	Millet						
5583	Silage, Corn						
5584	Silage						
5586	Straw						
5588	Swath Grazing						

Forage seed

Code	Description	BC	MB	NL	NB	NS	YT
5592	Grass, Wheat, Crested, Common Seed						
5593	Grass, Wheat, Intermediate Common Seed						
5594	Grass, Wheat, Slender Common Seed						
5595	Grass, Wheat, Pubescent Common Seed						
5596	Grass, Wheat, Crested, Pedigreed Seed						
5597	Grass, Wheat, Intermediate Pedigreed Seed						
5598	Grass, Wheat, Slender Pedigreed Seed						
5599	Grass, Wheat, Pubescent Pedigreed Seed						
5600	Alfalfa, Common Seed						
5602	Alfalfa, Pedigreed Seed						
5603	Alfalfa, Organic, Seed						
5604	Bentgrass, Common Seed						
5606	Bentgrass, Pedigreed Seed						
5608	Birdsfoot Trefoil, Common Seed						
5610	Birdsfoot Trefoil, Pedigreed Seed						
5612	Blue Grama, Common Seed						
5614	Blue Grama, Pedigreed Seed						
5615	Native, Sideoats Grama						
5619	Clover, Organic, Seed						
5620	Clover, Alsike, Common Seed						
5622	Clover, Alsike, Pedigreed Seed						
5624	Clover, Kura, Common Seed						
5626	Clover, Kura, Pedigreed Seed						
5628	Clover, Other, Common Seed						
5636	Clover, Sweet, Common Seed						
5638	Clover, Sweet, Pedigreed Seed						
5640	Fescue, Meadow, Common Seed						
5642	Fescue, Meadow, Pedigreed Seed						

Forage seed

Code	Description	BC	MB	NL	NB	NS	YT
5644	Fescue, Tall, Forage, Common Seed						
5646	Fescue, Tall, Forage, Pedigreed Seed						
5648	Fescue, Tall, Turf, Common Seed						
5650	Fescue, Tall, Turf, Pedigreed Seed						
5652	Fescues, Other, Common Seed						
5656	Grass, Green Needle, Common Seed						
5658	Grass, Green Needle, Pedigreed Seed						
5659	Native, Needle and Thread						
5660	Grass, Indian, Common Seed						
5662	Grass, Indian, Pedigreed Seed						
5664	Grass, June, Common Seed						
5666	Grass, June, Pedigreed Seed						
5668	Grass, Kentucky Blue, Common Seed						
5670	Grass, Kentucky Blue, Pedigreed Seed						
5671	Grass, Fowl Blue						
5672	Grass, Orchard, Common Seed						
5674	Grass, Orchard, Pedigreed Seed						
5676	Grass, Other, Common Seed						
5680	Grass, Reed Canary, Common Seed						
5682	Grass, Reed Canary, Pedigreed Seed						
5683	Native, Bluestem, Big						
5684	Grass, Switch, Common Seed						
5685	Native, Bluestem, Little						
5686	Grass, Switch, Pedigreed Seed						
5687	Native, Prairie Sandreed						
5688	Grass, Tufted Hair, Common Seed						
5689	Native, Prairie Cordgrass						
5690	Grass, Tufted Hair, Pedigreed Seed						
5691	Native Wheatgrass, Western						
5693	Native Wheatgrass, Northern						
5695	Native Wheatgrass, Streambank						
5696	Milkvetch, Common Seed						
5697	Milkvetch, Canada						
5698	Milkvetch, Pedigreed Seed						
5699	Milkvetch, American						
5700	Millet, Common Seed						
5702	Millet, Pedigreed Seed						
5704	Rye Grass, Annual, Common Seed						
5706	Rye Grass, Annual, Pedigreed Seed						
5708	Rye Grass, Perennial, Common Seed						
5709	Rye Grass, Native, Canada Wild						

Forage seed

Code	Description	BC	MB	NL	NB	NS	YT
5714	Rye, Grass, Perennial, Pedigreed Seed						
5716	Sainfoin, Common Seed						
5718	Sainfoin, Pedigreed Seed						
5720	Timothy, Common Seed						
5722	Timothy, Pedigreed Seed						
5723	Bromes, Smooth, Common Seed						
5724	Bromes, Meadow, Common Seed						
5725	Bromes, Smooth, Pedigreed Seed						
5726	Bromes, Meadow, Pedigreed Seed						
5727	Fescue, Red, Creeping, Common Seed						
5728	Fescue, Red, Creeping, Pedigreed Seed						
5729	Chickling Vetch, Seed						
5731	Clover, Red, Common Seed, Single Cut						
5732	Clover, Red, Common Seed, Double Cut						
5733	Clover, Red, Pedigreed Seed, Single Cut						
5734	Clover, Red, Pedigreed Seed, Double Cut						
5730	Sloughgrass, American						
5736	Black Medic						
5742	Niger Thistle						

Grains and oilseeds

Code	Description	BC	MB	NL	NB	NS	YT
5070	Kamut						
5072	Kamut, Organic						
5074	Kamut, Pedigreed Seed						
5076	Quinoa						
5078	Quinoa, Organic						
5080	Quinoa, Pedigreed Seed						
5082	Spelt						
5084	Spelt, Organic						
5086	Spelt, Pedigreed Seed						
5100	Barley				X	X	
5101	Barley, Feed (>=48 lb/bu.)		X				
5102	Barley, Feed (42 lb/bu. to 47 lb/bu.)		X				
5195	Barley, Feed (Off Board)	X					
5200	Barley, Organic						
5204	Barley, Organic, Feed						
5205	Barley, Organic Six-Row						
5206	Barley, Organic Six-Row, Pedigreed						
5210	Barley, Organic Two-Row						
5211	Barley, Organic Two-Row, Pedigreed						

Grains and oilseeds

Code	Description	BC	MB	NL	NB	NS	YT
5215	Barley, Pedigreed Seed						
5220	Barley, Pedigreed Seed Six-Row						
5225	Barley, Pedigreed Seed Two-Row						
5233	Barley, CW Select Six-Row	X					
5238	Barley, CW Select Two-Row	X					
5240	Buckwheat, No. 1						
5242	Buckwheat, No. 2						
5244	Buckwheat, No. 3						
5246	Buckwheat, Organic						
5248	Buckwheat, Pedigreed Seed						
5250	Canary Seed		X				
5252	Canary Seed, Organic						
5254	Canary Seed, Pedigreed Seed						
5259	Rapeseed, High Erucic Acid						
5260	Canola, Argentine						
5262	Canola, Argentine, No. 1	X	X				
5264	Canola, Argentine, No. 2	X	X				
5266	Canola, Argentine, No. 3						
5268	Canola, Argentine, Organic						
5270	Canola, Argentine, Pedigreed Seed						
5272	Canola, Argentine, Sample						
5274	Canola, Polish						
5276	Canola, Polish, No. 1	X	X				
5278	Canola, Polish, No. 2	X	X				
5280	Canola, Polish, No. 3						
5282	Canola, Polish, Organic						
5284	Canola, Polish, Pedigreed Seed						
5286	Canola, Polish, Sample						
5290	Caraway Seed						
5292	Caraway Seed, Organic						
5294	Caraway Seed, Pedigreed Seed						
5300	Chickpeas, Desi, No. 1		X				
5302	Chickpeas, Desi, No. 2		X				
5303	Chickpeas, Desi, No. 3						
5304	Chickpeas, Desi, Organic						
5306	Chickpeas, Desi, Pedigreed Seed						
5310	Chickpeas, Large Kabuli (Average), No. 1		X				
5312	Chickpeas, Large Kabuli (Average), No. 2		X				
5314	Chickpeas, Large Kabuli (Average), No. 3						
5316	Chickpeas, Large Kabuli, Organic						
5318	Chickpeas, Large Kabuli, Pedigreed Seed						

Grains and oilseeds

Code	Description	BC	MB	NL	NB	NS	YT
5322	Chickpeas, Small Kabuli, No. 1		X				
5324	Chickpeas, Small Kabuli, No. 2		X				
5325	Chickpeas, Small Kabuli, No. 3						
5326	Chickpeas, Small Kabuli, Organic						
5328	Chickpeas, Small Kabuli, Pedigreed Seed						
5330	Chickpeas, Feed						
5340	Corn, Grain		X		X	X	
5342	Corn, Grain, Organic						
5344	Corn, Grain, Pedigreed Seed						
5350	Fababeans, No. 1						
5352	Fababeans, No. 2						
5354	Fababeans, No. 3						
5356	Fababeans, Organic						
5358	Fababeans, Pedigreed Seed						
5360	Fababeans, Feed						
5368	Beans, Black						
5369	Beans, Black, Organic						
5370	Beans, Black, No. 1						
5372	Beans, Black, No. 2						
5374	Beans, Black, No. 3						
5375	Beans, Black, Pedigreed Seed						
5376	Beans, Brown, No. 1						
5378	Beans, Brown, No. 2						
5380	Beans, Brown, No. 3						
5382	Beans, Brown, Organic						
5384	Beans, Brown, Pedigreed Seed						
5386	Beans, Cranberry, No. 1						
5388	Beans, Cranberry, No. 2						
5390	Beans, Cranberry, No. 3						
5392	Beans, Cranberry, Organic						
5394	Beans, Cranberry, Pedigreed Seed						
5396	Beans, Great Northern, No. 1						
5398	Beans, Great Northern, No. 2						
5400	Beans, Great Northern, No. 3						
5402	Beans, Great Northern, Organic						
5404	Beans, Great Northern, Pedigreed Seed						
5405	Beans, Dry, Red Kidney						
5406	Beans, Kidney, Dark Red, No. 1						
5408	Beans, Kidney, Dark Red, No. 2						
5410	Beans, Kidney, Dark Red, No. 3						
5412	Beans, Kidney, Dark Red, Organic						

Grains and oilseeds

Code	Description	BC	MB	NL	NB	NS	YT
5414	Beans, Kidney, Dark Red, Pedigreed Seed						
5416	Beans, Kidney, Light Red, No. 1						
5418	Beans, Kidney, Light Red, No. 2						
5420	Beans, Kidney, Light Red, No. 3						
5422	Beans, Kidney, Light Red, Organic						
5424	Beans, Kidney, Light Red, Pedigreed Seed						
5426	Beans, Pink, No. 1						
5428	Beans, Pink, No. 2						
5430	Beans, Pink, No. 3						
5432	Beans, Pink, Organic						
5434	Beans, Pink, Pedigreed Seed						
5436	Beans, Pinto, No, 1						
5438	Beans, Pinto, No. 2						
5440	Beans, Pinto, No. 3						
5442	Beans, Pinto, Organic						
5444	Beans, Pinto, Pedigreed Seed						
5446	Beans, Feed						
5448	Beans, Small Red, No. 1						
5450	Beans, Small Red, No. 2						
5452	Beans, Small Red, No. 3						
5454	Beans, Small Red, Organic						
5456	Beans, Small Red, Pedigreed Seed						
5457	Beans, White Pea (Navy)						
5458	Beans, White Pea (Navy), No. 1						
5460	Beans, White Pea (Navy), No. 2						
5462	Beans, White Pea (Navy), No. 3						
5464	Beans, White Peas (Navy), Organic						
5466	Beans, White Peas (Navy), Pedigreed Seed						
5468	Beans, Dry, Yellow Eye						
5500	Peas, Dry, Feed	X	X				
5502	Peas, Dry, Feed, Organic						
5504	Peas, Dry, Food, Green, No. 1		X				
5506	Peas, Dry, Food, Green, No. 2		X				
5508	Peas, Dry, Food, Green, Organic						
5510	Peas, Dry, Food, Yellow, No. 1		X				
5512	Peas, Dry, Food, Yellow, No. 2		X				
5514	Peas, Dry, Food, Yellow, Organic						
5516	Peas, Dry, Maple						
5518	Peas, Dry, Marrowfat						
5520	Peas, Dry, Pedigreed Seed						
5540	Camelina						

Grains and oilseeds

Code	Description	BC	MB	NL	NB	NS	YT
5542	Camelina, Organic						
5544	Camelina, Pedigreed Seed						
5550	Flax	X	X				
5552	Flax, Organic						
5553	Flax, Organic, Pedigreed Seed						
5554	Flax, Pedigreed Seed						
5556	Flax, Sample						
5560	Alfalfa, Dehy						
5750	Hemp, Fiber						
5752	Hemp, Grain						
5754	Hemp, Pedigreed Seed						
5762	Lentils, Dark Green Speckled, No. 1		X				
5764	Lentils, Dark Green Speckled, No. 2		X				
5760	Lentils, Dark Green Speckled, Extra No. 3		X				
5766	Lentils, Dark Green Speckled, No. 3		X				
5768	Lentils, Dark Green Speckled, Organic						
5770	Lentils, Dark Green Speckled, Pedigreed						
5774	Lentils, Large Green, No. 1		X				
5776	Lentils, Large Green, No. 2		X				
5772	Lentils, Large Green, Extra No. 3		X				
5778	Lentils, Large Green, No. 3		X				
5780	Lentils, Large Green, Organic						
5782	Lentils, Large Green, Pedigreed Seed						
5784	Lentils, Medium Green, Extra No. 3		X				
5786	Lentils, Medium Green, No. 1		X				
5788	Lentils, Medium Green, No. 2		X				
5790	Lentils, Medium Green, No. 3		X				
5792	Lentils, Medium Green, Organic						
5794	Lentils, Medium Green, Pedigreed Seed						
5798	Lentils, Red, No. 1		X				
5800	Lentils, Red, No. 2		X				
5796	Lentils, Red, Extra No. 3		X				
5802	Lentils, Red, No. 3		X				
5804	Lentils, Red, Organic						
5806	Lentils, Red, Pedigreed Seed						
5810	Lentils, Small Green, No. 1		X				
5812	Lentils, Small Green, No. 2		X				
5808	Lentils, Small Green, Extra No. 3		X				
5814	Lentils, Small Green, No. 3		X				
5816	Lentils, Small Green, Organic						
5818	Lentils, Small Green, Pedigreed Seed						

Grains and oilseeds

Code	Description	BC	MB	NL	NB	NS	YT
5820	Lentils, Feed						
5821	Lentils, Organic, Pedigreed Seed						
5822	Lentils, Black, Organic						
5830	Linola						
5832	Linola, Organic						
5834	Linola, Pedigreed Seed						
5836	Linola, Sample						
5840	Mixed Grain						
5841	Mixed Grain, Organic						
5850	Mustard, Brown, No. 1		X				
5852	Mustard, Brown, No. 2		X				
5854	Mustard, Brown, No. 3		X				
5856	Mustard, Brown, No. 4		X				
5858	Mustard, Brown, Organic						
5860	Mustard, Brown, Pedigreed Seed						
5862	Mustard, Oriental, No. 1		X				
5864	Mustard, Oriental, No. 2		X				
5866	Mustard, Oriental, No. 3		X				
5868	Mustard, Oriental, No. 4		X				
5870	Mustard, Oriental, Organic						
5872	Mustard, Oriental, Pedigreed Seed						
5874	Mustard, Sample						
5876	Mustard, Yellow, No. 1		X				
5878	Mustard, Yellow, No. 2		X				
5880	Mustard, Yellow, No. 3		X				
5882	Mustard, Yellow, No. 4		X				
5884	Mustard, Yellow, Organic						
5886	Mustard, Yellow, Pedigreed Seed						
5900	Oats	X	X		X	X	
5902	Oats, Organic						
5903	Oats, Organic, Pedigreed Seed						
5904	Oats, Pedigreed Seed						
5906	Oats, Sample						
5907	Screenings, All Crops						
5908	Screenings, All Crops, Organic						
5910	Rye, Fall		X				
5912	Rye, Fall, Organic						
5914	Rye, Fall, Pedigreed Seed						
5916	Rye, Spring		X				
5918	Rye, Spring, Organic						
5920	Rye, Spring, Pedigreed Seed						

Grains and oilseeds

Code	Description	BC	MB	NL	NB	NS	YT
5930	Safflower, No. 1						
5932	Safflower, Organic						
5934	Safflower, Pedigreed Seed						
5936	Safflower, Sample						
5940	Soybeans		X				
5942	Soybeans, Organic						
5944	Soybeans, Pedigreed Seed						
5946	Soybeans, Sample						
5950	Sunflower, Confectionary, Birdseed						
5952	Sunflower, Confectionary, No. 1		X				
5954	Sunflower, Confectionary, No. 2		X				
5956	Sunflower, Feed						
5958	Sunflower, Pedigreed Seed						
5960	Sunflowers, Oilseed, No. 1		X				
5962	Sunflowers, Oilseed, No. 2		X				
5964	Sunflower, Organic						
5968	Niger Seed/Niger Thistle						
5970	Sunola						
5972	Sunola, Organic						
5974	Sunola, Pedigreed Seed						
5980	Triticale						
5982	Triticale, Organic						
5984	Triticale, Pedigreed Seed						
6000	Wheat				X	X	
6001	Wheat, Feed (>=58 lb/bu.)		X				
6002	Wheat, Feed (52 lb/bu. to 57 lb/bu.)		X				
6200	Wheat, CPS		X				
6202	Wheat, CPSR, No.1	X					
6204	Wheat, CPSR, No.2	X					
6210	Wheat, CWAD, No. 1	X	X				
6212	Wheat, CWAD, No. 2		X				
6215	Wheat, CWAD, No. 3		X				
6217	Wheat, CWAD, No. 4						
6225	Wheat, CWES						
6235	Wheat, CWHWS, No. 1						
6242	Wheat, CWHWS, No. 2						
6245	Wheat, CWHWS, No. 3						
6255	Wheat, CWRS, No. 1	X	X				
6262	Wheat, CWRS, No.2	X	X				
6270	Wheat, CWRS, No. 3	X					
6272	Wheat, CWRS, No. 4						

Grains and oilseeds

Code	Description	BC	MB	NL	NB	NS	YT
6275	Wheat, CWRW		X				
6276	Wheat, CWRW, No. 1	X					
6277	Wheat, CWRW, No. 2	X					
6285	Wheat, CWSWS	X					
6290	Wheat, CWSP						
6295	Wheat, CNHR, No. 1						
6296	Wheat, CNHR, No. 2 & 3						
6495	Wheat, CWRW, Organic						
6500	Wheat, CWRW, Pedigreed Seed						
6725	Wheat Non-CWB, Feed	X					
6726	Wheat, Feed, Organic						
6730	Wheat, CPS Red, Organic						
6735	Wheat, CPS Red, Pedigreed Seed						
6740	Wheat, CPS White, Organic						
6745	Wheat, CPS White, Pedigreed Seed						
6750	Wheat, CWAD, Organic						
6755	Wheat, CWAD, Pedigreed Seed						
6770	Wheat, CWES, Organic						
6775	Wheat, CWES, Pedigreed Seed						
6780	Wheat, CWRS, Organic						
6782	Wheat, CWRS, Organic, Pedigreed Seed						
6785	Wheat, CWRS, Pedigreed Seed						
6790	Wheat, CWRWS, Organic						
6795	Wheat, CWRWS, Pedigreed Seed						
6800	Wheat, CWSWS, Organic						
6805	Wheat, CWSWS, Pedigreed Seed						
6810	Wheat, CWHW, Organic						
6815	Wheat, CWHW, Pedigreed Seed						
6820	Wheat, Organic						
6825	Wheat, Pedigreed Seed						
6826	Harvest Discount Allowance						

Inedible horticulture

Code	Description	BC	MB	NL	NB	NS	YT
5001	Blackberry Plants						
5005	Blueberry Plants						
5011	Currants, Bushes						
6937	Sod, acres harvested (BC Coastal Regions)						
6941	Sod, Acres Seeded						
6943	Sod, Acres Growing						
6945	Sod, Acres Harvested						
6949	Flowers, Fresh Cut, Greenhouse						
6951	Flowers, Fresh Cut						
6956	Strawberry, Plants						
6957	Raspberry Plants (Canes)						
6959	Bedding Plants						
6960	Christmas Trees, (Establishment)						
6961	Christmas Trees, (1st to 2nd years)						
6962	Christmas Trees, (3rd to 5th years)						
6963	Christmas Trees, (6th to 9th years)						
6964	Christmas Trees, (9+ years)						
6965	Christmas Trees, Natural Stand, Pre-Harvest						
6966	Christmas Trees, Natural Stand, Harvested						
7073	Rhubarb Plants						
7101	Plants, Potted						
7102	Perennials, Plugs/Liners						
7104	Perennials, 4 inch						
7106	Perennials, 1 gallon, Indoor						
7108	Perennials, 2 gallon, Indoor						
7110	Perennials, 1 gallon, Field/Container						
7112	Perennials, 2 gallon, Field/Container						
7114	Trees and Shrubs, Plugs/Liners						
7115	Trees and Shrubs, high value ball and burlap, field stock						
7116	Trees and Shrubs, 4 inch						
7117	Trees and Shrubs, Ball and Burlap, Field						
7118	Trees and Shrubs, 1 gallon, Indoor						
7120	Trees and Shrubs, 2 gallon, Indoor						
7122	Trees and Shrubs, 5 gallon, Indoor						
7124	Trees and Shrubs, 1 gallon, Field/Container						
7126	Trees and Shrubs, 2 gallon, Field/Container						
7128	Trees and Shrubs, 5 gallon, Field/Container						
7129	Trees and Shrubs, Caliper, Field Stock						
7130	Perennials, Potted, Indoor						
7132	Perennials, Potted, Outdoor, Nursery						
7134	Perennials, Rootstock, Field Grown						

Bees and bee by products

Code	Description	BC	MB	NL	NB	NS	YT
7600	Beeswax						
7603	Bees, Pollen						
7604	Honey						
7606	Honey Bees						
7608	Honey Bees, Nuclear Colony						
7610	Honey Bees, Package						
7616	Leaf Cutter Bees						

Bison

Code	Description	BC	MB	NL	NB	NS	YT
7902	Bison, Breeding, Bulls						
7904	Bison, Breeding, Cows						
7908	Bison, Calves, Bull						
7910	Bison, Calves, Heifer						
7924	Bison, Two Year Old, Bulls						
7926	Bison, Two Year Old, Heifers						
7928	Bison, Yearling, Bulls						
7930	Bison, Yearling, Heifers						

Cattle

Code	Description	BC	MB	NL	NB	NS	YT
8000	Beef, Breeding, Bulls						
8002	Beef, Breeding, Cows	X	X				
8007	Beef, Calves, Birth - 300 lb	X	X				
8032	Beef, Heifer, Feeder, 301-400 lb	X	X				
8036	Beef, Heifer, Feeder, 401-500 lb	X	X				
8040	Beef, Heifer,Feeder, 501-600 lb	X	X				
8044	Beef, Heifer, Feeder, 601-700 lb	X	X				
8048	Beef, Heifer, Feeder, 701-800 lb	X	X				
8052	Beef, Heifer, Feeder, 801-900 lb	X	X				
8056	Beef, Heifer, Feeder, 901-1000 lb	X	X				
8014	Beef, Heifer, Feeder, 1001-1100 lb,	X	X				
8018	Beef, Heifer, Feeder, 1101-1200 lb	X	X				
8022	Beef, Heifer, Feeder, 1201-1300 lb	X	X				
8028	Beef, Heifer, Feeder, 1301 lb +	X	X				
8034	Beef, Steer, Feeder, 301-400 lb	X	X				
8038	Beef, Steer , Feeder, 401-500 lb	X	X				
8042	Beef, Steer, Feeder, 501-600 lb	X	X				
8046	Beef, Steer, Feeder, 601-700 lb	X	X				

Cattle

Code	Description	BC	MB	NL	NB	NS	YT
8050	Beef, Steer Feeder, 701-800 lb	X	X				
8054	Beef, Steer, Feeder, 801-900 lb	X	X				
8058	Beef, Steer, Feeder, 901-1000 lb	X	X				
8016	Beef, Steer, Feeder, 1001-1100 lb	X	X				
8020	Beef, Steer, Feeder, 1101-1200 lb	X	X				
8024	Beef, Steer, Feeder, 1201-1300 lb	X	X				
8026	Beef, Steer, Feeder, 1301-1400 lb	X	X				
8030	Beef, Steer, Feeder, 1401 lb +	X	X				
8060	Beef, Feeder, Cows						
8062	Beef, Replacement Heifers (Bred animals)	X	X				
8063	Cattle, Semen						
8070	Purebred Beef, Breeding, Bulls						
8071	Purebred Beef, Embryo						
8072	Purebred Beef, Breeding, Cows						
8077	Purebred Beef, Calves, Birth to 300 lb						
8098	Purebred Beef, 301-400 lb, Heifers						
8102	Purebred Beef, 401-500 lb, Heifers						
8106	Purebred Beef, 501-600 lb, Heifers						
8110	Purebred Beef, 601-700 lb, Heifers						
8114	Purebred Beef, 701-800 lb, Heifers						
8118	Purebred Beef, 801-900 lb, Heifers						
8122	Purebred Beef, 901-1000 lb, Heifers						
8080	Purebred Beef, 1001-1100 lb, Heifers						
8084	Purebred Beef, 1101-1200 lb, Heifers						
8088	Purebred Beef, 1201-1300 lb, Heifers						
8094	Purebred Beef, 1301 lb +, Heifers						
8100	Purebred Beef, 301-400 lb, Bulls						
8104	Purebred Beef, 401-500 lb, Bulls						
8108	Purebred Beef, 501-600 lb, Bulls						
8112	Purebred Beef, 601-700 lb, Bulls						
8116	Purebred Beef, 701-800 lb, Bulls						
8120	Purebred Beef, 801-900 lb, Bulls						
8124	Purebred Beef, 901-1000 lb, Bulls						
8082	Purebred Beef, 1001-1100 lb, Bulls						
8086	Purebred Beef, 1101-1200 lb, Bulls						
8090	Purebred Beef, 1201-1300 lb, Bulls						
8092	Purebred Beef, 1301-1400 lb, Bulls						
8096	Purebred Beef, 1401 lb +, Bulls						
8127	Purebred Beef, Heifers, Bred						
8128	Purebred Beef, Replacement Heifers						

Dairy

Code	Description	BC	MB	NL	NB	NS	YT
8200	Dairy Quota, Butterfat						
8202	Dairy Quota, Milk						
8204	Dairy, Breeding, Bulls						
8206	Dairy, Breeding, Cows						
8210	Dairy, Calves, Heifer						
8236	Dairy, Feeder 301-400 lb, Heifers						
8240	Dairy, Feeder 401-500 lb, Heifers						
8244	Dairy, Feeder 501-600 lb, Heifers						
8248	Dairy, Feeder 601-700 lb, Heifers						
8252	Dairy, Feeder 701-800 lb, Heifers						
8256	Dairy, Feeder 801-900 lb, Heifers						
8260	Dairy, Feeder 901-1000 lb, Heifers						
8218	Dairy, Feeder 1001-1100 lb, Heifers						
8222	Dairy, Feeder 1101-1200 lb, Heifers						
8226	Dairy, Feeder 1201-1300 lb, Heifers						
8232	Dairy, Feeder 1301 lb +, Heifers						
8212	Dairy, Calves, Steer						
8238	Dairy, Feeder 301-400 lb, Steers						
8242	Dairy, Feeder 401-500 lb, Steers						
8246	Dairy, Feeder 501-600 lb, Steers						
8250	Dairy, Feeder 601-700 lb, Steers						
8254	Dairy, Feeder 701-800 lb, Steers						
8258	Dairy, Feeder 801-900 lb, Steers						
8262	Dairy, Feeder 901-1000 lb, Steers						
8220	Dairy, Feeder 1001-1100 lb, Steers						
8224	Dairy, Feeder 1101-1200 lb, Steers						
8228	Dairy, Feeder 1201-1300 lb, Steers						
8230	Dairy, Feeder 1301-1400 lb, Steers						
8234	Dairy, Feeder 1401 lb +, Steers						
8266	Dairy, Replacement Heifers						
8272	Purebred Dairy, Breeding, Bulls						
8274	Purebred Dairy, Breeding, Cows						
8278	Purebred Dairy, Calves, Heifer						
8300	Purebred Dairy, 301-400 lb, Heifers						
8304	Purebred Dairy, 401-500 lb, Heifers						
8308	Purebred Dairy, 501-600 lb, Heifers						
8312	Purebred Dairy, 601-700 lb, Heifers						
8316	Purebred Dairy, 701-800 lb, Heifers						
8320	Purebred Dairy, 801-900 lb, Heifers						
8324	Purebred Dairy, 901-1000 lb, Heifers						
8282	Purebred Dairy, 1001-1100 lb, Heifers						
8286	Purebred Dairy, 1101-1200 lb, Heifers						
8290	Purebred Dairy, 1201-1300 lb, Heifers						

Dairy

Code	Description	BC	MB	NL	NB	NS	YT
8296	Purebred Dairy, 1301 lb +, Heifers						
8280	Purebred Dairy, Calves, Steers						
8302	Purebred Dairy, 301-400 lb, Bulls						
8306	Purebred Dairy, 401-500 lb, Bulls						
8310	Purebred Dairy, 501-600 lb, Bulls						
8314	Purebred Dairy, 601-700 lb, Bulls						
8318	Purebred Dairy, 701-800 lb, Bulls						
8322	Purebred Dairy, 801-900 lb, Bulls						
8326	Purebred Dairy, 901-1000 lb, Bulls						
8284	Purebred Dairy, 1001-1100 lb, Bulls						
8288	Purebred Dairy, 1101-1200 lb, Bulls						
8292	Purebred Dairy, 1201-1300 lb, Bulls						
8294	Purebred Dairy, 1301-1400 lb, Bulls						
8298	Purebred Dairy, 1401 lb +, Bulls						
8327	Purebred Dairy, Heifers, Bred						
8328	Purebred Dairy, Replacement Heifers						

Goats

Code	Description	BC	MB	NL	NB	NS	YT
8902	Goats, Breeding, Bucks						
8904	Goats, Breeding, Does						
8910	Goats, Kids (> = 66 lbs)						
8912	Goats, Kids (< = 65 lbs)						
8916	Purebred, Goats, Breeding, Bucks						
8918	Purebred, Goats, Breeding, Does						
8920	Purebred Goats, Kids (> = 66 lbs)						
8922	Purebred Goats, Kids (< = 65 lbs)						

Horses

Code	Description	BC	MB	NL	NB	NS	YT
8558	Horses, Breeding, Mares						
8560	Horses, Breeding, Studs						
8561	Horses, Semen						
8562	Horses, Colts						
8567	Horses, Mares						
8569	Horses, Geldings						
8570	Horses, Slaughter						
8572	Pregnant Mare Urine Produced (PMU)						
8574	Purebred Horses, Breeding, Mares						
8576	Purebred Horses, Breeding, Studs						
8578	Purebred Horses, Colts						
8582	Purebred Horses, Slaughter						

Other livestock

Code	Description	BC	MB	NL	NB	NS	YT
7502	Alpaca, Breeding, Hembras						
7504	Alpaca, Breeding, Machos						
7506	Alpaca, Cria, Hembras						
7508	Alpaca, Cria, Machos						
7516	Alpaca, Fibre						
7552	Llama, Breeding, Females						
7554	Llama, Breeding, Males						
7556	Llama, Cria, Females						
7558	Llama, Cria, Males						
7566	Llama, Fibre						
8134	Breeding Females, Leased (not owned)						
8402	Deer, Breeding, Bucks						
8404	Deer, Breeding, Does						
8410	Deer, Fawn, Bucks						
8412	Deer, Fawn, Does						
8416	Deer, Feeder, Bucks						
8418	Deer, Feeder, Does						
8419	Deer, Semen						
8420	Deer, Yearling, Bucks						
8421	Deer, Hunt, Bucks						
8432	Red Deer, Velvet						
8433	Red Deer, Yearling, Heifers						
8434	Red Deer, Yearling, Spikers						
8436	Red Deer, Hunt, Bulls						
8452	Elk, Breeding, Bulls						
8453	Elk, Hunt, Bulls						
8454	Elk, Breeding, Cows						
8456	Elk, Bulls Producing Velvet						
8460	Elk, Calves, Bull						
8462	Elk, Calves, Heifers						
8469	Elk, Semen						
8470	Elk, Velvet						
8474	Elk, Yearling, Heifers						
8476	Elk, Yearling, Spikers						
8502	Reindeer, Breeding, Bulls						
8504	Reindeer, Breeding, Cows						
8508	Reindeer, Calves, Bull						
8510	Reindeer, Calves, Heifers						
8512	Reindeer, Feeder, Bulls						
8514	Reindeer, Feeder, Heifers						
8516	Reindeer, Yearling, Bulls						

Other livestock

Code	Description	BC	MB	NL	NB	NS	YT
8518	Reindeer, Yearling, Heifers						
8520	Reindeer, Trained						
8550	Donkey, Jackass						
8551	Donkey, Jackass, Registered						
8552	Donkey, Jennys						
8553	Donkey, Jennys, Registered						
8555	Donkey, Geldings						
8556	Mule, Mollys						
8557	Mule, Johns						
8600	Chinchillas, Pelts						
8602	Chinchillas, Breeding, Females						
8604	Chinchillas, Breeding, Males						
8627	Fox, Pelts						
8629	Fox, Breeding, Reynards						
8631	Fox, Breeding, Vixens						
8637	Fox, Pups						
8652	Mink, Pelts						
8654	Mink, Breeding, Females						
8656	Mink, Breeding, Males						
8662	Mink, Kits						
8677	Rabbits, Breeding, Bucks						
8679	Rabbits, Breeding, Does						
8687	Rabbits, Kits						
8691	Rabbits, Fryers						
8693	Rabbits, Stewers						
8852	Wild Boar, Breeding, Boars						
8854	Wild Boar, Breeding, Sows						
8856	Wild Boar, Finishers						
8858	Wild Boar, Growers						
8862	Wild Boar, Weanlings						

Poultry

Code	Description	BC	MB	NL	NB	NS	YT
7654	Chickens, Layers, Broiler Eggs for Hatching						
7656	Chickens, Layers, Eggs for Consumption						
7658	Chickens, Pullets						
7660	Chickens, Roosters						
7663	Eggs for Hatching						
7664	Eggs for Consumption						
7665	Eggs for Consumption, Organic						
7667	Chickens, Chicks						
7670	Purebred Chickens, Layers, Broiler Eggs for Hatching						
7672	Purebred Chickens, Layers, Eggs for Consumption						
7674	Purebred, Chickens, Pullets						
7676	Purebred, Chickens, Roosters						
7677	Chickens, Broilers, Chicks Hatched						
7678	Chickens, Layers, Chicks Hatched						
7680	Chickens (up to 1.4 kg)						
7681	Chickens (over 1.4 kg up to 2.7 kg)						
7682	Chickens (over 2.7 kg)						
7702	Ducks, Broilers						
7706	Ducks, Drakes						
7708	Ducks, Ducklings						
7712	Ducks, Eggs						
7714	Ducks, Hens						
7752	Geese, Broilers						
7758	Geese, Eggs						
7760	Geese, Female						
7762	Geese, Ganders						
7764	Geese, Goslings						
7793	Partridge, Broilers						
7795	Partridge, Pullets						
7796	Partridge, Roosters						
7798	Partridge, Eggs for Hatching						
7800	Partridge, Hens						
7804	Pheasant, Chicks						
7810	Pheasant, Eggs						
7811	Pheasant, Ring Neck, Broilers						
7812	Pheasant, Hens						
7813	Pheasant, White, Broilers						
7814	Pheasant, Rooster						
7818	Pigeon, Squab Roasters						
7820	Pigeon, Pullets						
7825	Pigeon, Breeding Pair						

Poultry

Code	Description	BC	MB	NL	NB	NS	YT
7842	Silkies, Broilers						
7844	Silkies, Pullets						
7845	Silkies, Roosters						
7847	Silkies, Eggs for Hatching						
7852	Purebred Turkeys, Chicks						
7856	Purebred Turkeys, Eggs						
7858	Purebred Turkeys, Hens						
7860	Purebred Turkeys, Toms						
7861	Turkeys (up to 6.2 kg)						
7863	Turkeys (over 6.2 kg up to 8.5 kg)						
7865	Turkeys (over 8.5 kg up to 10.8 kg)						
7867	Turkeys (over 10.8 kg up to 13.3 kg)						
7869	Turkeys (over 13.3 kg)						
7870	Turkeys, Eggs						
7871	Turkeys, Poults, Breeding						
7872	Turkeys, Hens						
7873	Turkeys, Poults, Broilers						
7876	Turkeys, Toms						
7877	Taiwanese Chickens, Hens						
7880	Taiwanese Chickens, Broilers						
7882	Taiwanese Chickens, Pullets						
7883	Taiwanese Chickens, Roosters						
7885	Taiwanese Chickens, Eggs for Hatching						
7887	Taiwanese Chickens, Chicks						
7888	Quail, Broilers						
7890	Quail, Pullets						
7891	Quail, Roosters						
7893	Quail, Eggs for Hatching						
7899	Silkies, Hens						
7900	Silkies, Chicks						

Ratites

Code	Description	BC	MB	NL	NB	NS	YT
7727	Emu, Boomers						
7729	Emu, Chicks						
7737	Emu, Eggs						
7739	Emu, Flyers						
7741	Emu, Slaughter						
7777	Ostrich, Chicks						
7783	Ostrich, Eggs						
7785	Ostrich, Hens						
7787	Ostrich, Roosters						
7789	Ostrich, Slaughter						
7827	Rheas, Chicks						
7833	Rheas, Eggs						
7835	Rheas, Hens						
7837	Rheas, Roosters						
7839	Rheas, Slaughter						

Sheep

Code	Description	BC	MB	NL	NB	NS	YT
8952	Sheep, Breeding, Ewes						
8954	Sheep, Breeding, Rams						
8960	Sheep, Lambs (>=80 lbs)						
8962	Sheep, Lambs (<=79 lbs)						
8966	Purebred Sheep, Breeding, Ewes						
8968	Purebred Sheep, Breeding, Rams						
8972	Purebred Sheep, Lambs						
8976	Wool						

Swine

Code	Description	BC	MB	NL	NB	NS	YT
8752	Hogs, Breeding, Boars						
8754	Hogs, Breeding, Sows	X	X				
8755	Hogs, Gilts						
8763	Hogs, Feeder, Birth – 18 lb	X	X				
8764	Hogs, Feeder, 19 lb – 36 lb	X	X				
8765	Hogs, Feeder, 37 lb – 65 lb	X	X				
8766	Hogs, Feeder, 66 lb – 100 lb	X	X				
8767	Hogs, Feeder, 101 lb – 140 lb	X	X				
8768	Hogs, Feeder, 141 lb – 180 lb	X	X				
8769	Hogs, Feeder, 181 lb – 220 lb	X	X				
8770	Hogs, Feeder, 221 lb – 240 lb	X	X				

Swine

Code	Description	BC	MB	NL	NB	NS	YT
8791	Hogs, Feeder, 241 lb – 260 lb + lb	X	X				
8771	Hogs, Semen						
8774	Purebred Hogs, Breeding, Boars						
8776	Purebred Hogs, Breeding, Sows						
8789	Purebred Hogs, Gilts						

Regional code list

British Columbia

District Number	District Name
1	East Kootenay
3	Central Kootenay
5	Kootenay Boundary
7	Okanagan-Similkameen
9	Fraser Valley
15	Greater Vancouver
17	Capital
19	Cowichan Valley
21	Nanaimo
23	Alberni-Clayoquot
24	Strathcona
26	Comox Valley
27	Powell River
29	Sunshine Coast
31	Squamish-Lillooet
33	Thompson-Nicola
35	Central Okanagan
37	North Okanagan
39	Columbia-Shuswap
41	Cariboo
43	Mount Waddington
45	Central Coast
47	Skeena-Queen Charlotte
49	Kitimat-Stikine
51	Bulkley-Nechako
53	Fraser-Fort George
55	Peace River
57	Stikine
59	Northern Rockies

Manitoba

Municipality Number	Municipality Name
101	Ellice - Archie
102	Argyle
105	Bifrost - Riverton
107	Oakview
109	Brenda-Waskada
110	Brokenhead
111	Grassland
112	Cartier
114	Clanwilliam-Erickson
115	Coldwell
116	Cornwallis
118	Dauphin
119	DeSalaberry
120	Dufferin
121	East St. Paul
122	Two Borders
124	Elton
126	Ethelbert
127	Emerson-Franklin
129	Gimli
132	Grandview
133	Grey
135	Hanover
138	LaBroquerie
139	Lac du Bonnet
142	Glenella-Landsdowne
143	Lakeshore
144	Lorne
145	Louise
146	Macdonald
147	McCreary
149	Minitonas-Bowsman
151	Montcalm
152	Morris
153	Boissevain-Morton
154	Mossey River
155	North Cypress-Langford
156	North Norfolk
157	Oakland-Wawanesa
159	Minto-Odanah
161	Pembina
162	Pipestone
163	Portage la Prairie
164	Rhineland
165	Ritchot
167	Cartwright-Roblin
168	Rockwood
169	Roland
170	Rosedale
172	Rosser
174	St. Andrews
175	Ste Anne
176	St. Clements
177	St. Francois Xavier
178	St. Laurent
181	Riding Mountain West
182	Hillsburg-Roblin-Shell River
183	Yellowhead
184	Sifton
185	West Interlake
187	Glenboro-South Cypress
188	Norfolk Treherne
189	Springfield
190	Stanley
192	Prairie Lakes
193	Swan Valley West
194	Tache
195	Thompson
196	Killarney-Turtle Mountain
197	Victoria
198	Victoria Beach
199	Wallace-Woodworth
200	Westlake-Gladstone
201	West St. Paul
202	Whitehead
203	Whitemouth
205	Deloraine-Winchester
206	Woodlands
208	Headingley

Manitoba

Municipality Number	Municipality Name
323	Gilbert Plains
331	Hamiota
353	Rossburn
359	Ste. Rose
403	Prairie View
443	Riverdale
445	Russell-Binscarth
449	Souris-Glenwood
590	Winnipeg, City
600	Alexander
601	Alonsa
602	Armstrong
604	Kelsey
605	Fisher
606	Grahamdale
609	Harrison Park
610	Piney
611	Reynolds
612	Stuartburn
617	Mountain
999	Northern Region

New Brunswick

County Number	County Name
1	St John County
2	Charlotte County
3	Sunbury County
4	Queens County
5	Kings County
6	Albert County
7	Westmorland County
8	Kent County
9	Northumberland County
10	York County
11	Carleton County
12	Victoria County
13	Madawaska County
14	Restigouche County
15	Gloucester County

Nova Scotia

County Number	County Name
1	Shelburne County
2	Yarmouth County
3	Digby County
4	Queens County
5	Annapolis County
6	Lunenburg County
7	Kings County
8	Hants County
9	Halifax County
10	Colchester County
11	Cumberland County
12	Pictou County
13	Guysbourough County
14	Antigonish County
15	Inverness County
16	Richmond County
17	Cape Breton County
18	Victoria County

Yukon

District Number	District Name
1	Dawson-Mayo
2	Kluane
3	Pelly-Faro-Carmacks
4	Watson Lake
5	Whitehorse

Expense code list

Code	Expenses
9661	Containers and twine
9662	Fertilizer and soil supplements
9663	Pesticides and chemical treatments
9665	Insurance premiums (crop or production)
9713	Veterinary fees, medicine, and breeding fees
9714	Minerals and salts
9764	Machinery (gasoline, diesel fuel, oil)
9799	Electricity
9801	Freight and shipping
9802	Heating fuel
9815	Arm's length salaries
9822	Storage/drying
9836	Commissions and levies
9953	Private insurance premiums for allowable commodities

Units of measurement code list

Code	Description
1	Pounds
2	Tonnes
4	Bushels
5	Kilograms
7	Small Bales
8	Large Bales
10	Litres
16	CWT
64	Other

Productive capacity list

Code	Description	Units
100	Alpaca	Number of females that have birthed
101	Bison	Number of females that have birthed
102	Feeder Bison (fed up to 700 lb)	Number of animals fed
103	Finished Bison (fed over 700 lb)	Number of animals fed
104	Cattle	Number of females that have birthed
105	Feeder cattle (fed up to 900 lb)	Number of animals fed
106	Finished cattle (fed over 900 lb)	Number of animals fed
108	Chicken, Layers, Broiler Eggs for Hatching	Number of producing hens
109	Chicken, Layers, Eggs for Consumption	Number of producing hens
111	Finished Dairy Cattle (fed over 900 lb)	Number of animals fed
112	Feeder Dairy Cattle (fed up to 900 lb)	Number of animals fed
113	Dairy	Number of kg of butterfat/day
115	Deer	Number of females that have birthed
116	Ducks, Broiler	Number sold
117	Elk	Number of females that have birthed
118	Elk, Bulls Producing Velvet	Number of bulls producing
119	Emu	Number of females that have birthed
121	Geese, Broiler	Number sold
122	Goats	Number of females that have birthed
123	Hogs, Farrow to Finish	Number of females that have birthed
124	Hogs, feeders (fed over 50 lb)	Number of animals fed
125	Hogs, nursery (fed up to 50 lb)	Number of animals fed
126	Honey Bees, Producing (Hives)	Number of hives producing
127	Horses	Number of females that have birthed
128	Pregnant Mare Urine (PMU) produced	Number of grams contracted
129	Leaf Cutter Bees, Producing (Gallons)	Number of gallons of bees pollinating
130	Llama	Number of females that have birthed
132	Ostrich	Number of females that have birthed
136	Reindeer	Number of females that have birthed
137	Rheas	Number of females that have birthed
138	Sheep	Number of females that have birthed
140	Wild Boar	Number of females that have birthed
141	Custom Fed Cattle	Number of animal feed days
142	Custom Fed Hogs	Number of animal feed days
143	Chicken, Broilers	Number of kg produced
144	Turkey, Broilers	Number of kg produced
145	Hogs, Farrowing	Number of females that have birthed
149	Semen, Hogs	Number of straws sold
150	Semen, Elks	Number of straws sold
151	Semen, Cattle	Number of straws sold
152	Semen, Deer	Number of straws sold
153	Turkey, Breeder, Hatching Eggs	Number of producing hens
154	Silkies, Broilers	Number sold

Productive capacity list

Code	Description	Units
155	Silkies, Breeder, Hatching Eggs	Number of producing hens
156	Chicken, Taiwanese, Broilers	Number sold
157	Chicken, Taiwanese, Breeder, Hatching Eggs	Number of producing hens
158	Blue Leg, Broilers	Number sold
159	Blue Leg, Breeder Hatching Eggs	Number of producing hens
160	Partridge, Broilers	Number sold
161	Partridge, Breeder Hatching Eggs	Number of producing hens
162	Pheasant, Ring Neck, Broilers	Number sold
163	Pheasant, Ring Neck, Breeder Hatching Eggs	Number of producing hens
164	Pheasant, White, Broilers	Number sold
165	Pheasant, White, Breeder, Hatching Eggs	Number of producing hens
166	Quail, Broilers	Number sold
167	Quail, Breeder Hatching Eggs	Number of producing hens
168	Ducks, Breeder Hatching Eggs	Number of producing hens
169	Geese, Breeder Hatching Eggs	Number of producing hens
170	Squab, Breeding Set	Number of breeding sets
171	Cattle, Bred Heifers	Number sold
172	Sheep, Feeders	Number of animals fed
173	Elk, Feeders	Number of animals fed
175	Deer, Feeders	Number of animals fed
176	Horse, Feeders	Number of animals fed
177	Wild Boar, Finishers	Number of animals fed
178	Donkeys	Number of females that have birthed
180	Hogs, Gilts	Number sold
181	Custom Fed Bison	Number of animal feed days
182	Custom Fed Sheep	Number of animal feed days
183	Goats, Feeders	Number of animals fed
184	Custom Fed, Goats	Number of animal feed days
186	Red Deer, Bulls Producing Velvet	Number of bulls producing
187	Red Deer	Number of females that have birthed
188	Semen, Red Deer	Number of straws sold
190	Custom Feeders Elk	Number of animal feed days
191	Goats, Dairy	Number of females in milk producing herd
192	Semen, Horse	Number of straws sold
193	Chinchillas	Number of females that have birthed
194	Fox	Number of females that have birthed
195	Mink	Number of females that have birthed
196	Rabbits	Number of females that have birthed
197	Chicken, Pullets	Number of animals fed
198	Custom fed, Chicken, Pullets	Number of animals fed
199	Turkey, Poults	Number of poults hatched
200	Custom Fed Mink	Number of animals fed